



# EAST MOUNTAIN HIGH SCHOOL

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## AGENDA

### EAST MOUNTAIN HIGH SCHOOL GOVERNING COUNCIL

January 25, 2021

- I. Call to Order
- II. Roll Call
- III. Adoption of Agenda
- IV. Approval of Consent Agenda
  - A. Approval of previous meeting's minutes
  - B. Budget Adjustment Requests
  - C. Monthly Financial Report
  - D. Check Report
- V. Public Forum/Public Input
- VI. Consideration of EMHS GC Action Items for Approval
  - A. Facilities Update
- VII. Reports
  - A. Principal/PED Re-Entry Updates
  - B. Student Representative
  - C. Faculty Liason
- VIII. Discussion or Information Items (No action required)
  - A. Policy Committee Update
- IX. Parking Lot Items for Future GC Meetings
- X. GC Board Member Comments
- XI. Chair's Report/Comment
- XII. Next Meeting Announcement
- XIII. Adjournment

EMHS Governing Council Meeting  
Monday, December 14, 2020 6:00 PM  
Mountain

<https://us02web.zoom.us/j/82466871020?pwd=T096TlhM05nUVdDNnFTUTRzQzRRdz09>  
25 La Madera Rd  
Sandia Park, NM 87047

Doug Darner: Present  
Janea Davis: Present  
Brad Hosmer: Present  
Glenn Hushman: Present  
Brent McCall: Absent  
Harley McDaniel: Present  
James Salisbury: Absent  
Lindsay Schwebke: Present  
Karen Thompson: Present  
Michael Wismer: Present  
Present: 8, Absent: 2.

- I. Call to Order
- II. Roll Call
- III. Adoption of Agenda  
Motion to accept consent agenda, including December 2020 agenda, November 2020 minutes, and November 2020 check report. This motion, made by Michael Wismer and seconded by Karen Thompson, Carried.  
Brent McCall: Absent, James Salisbury: Absent, Doug Darner: Yea, Janea Davis: Yea, Brad Hosmer: Yea, Glenn Hushman: Yea, Harley McDaniel: Yea, Lindsay Schwebke: Yea, Karen Thompson: Yea, Michael Wismer: Yea  
Yea: 8, Nay: 0, Absent: 2
- IV. Approval of Consent Agenda-10 min.
  - A. Budget Adjustment Requests  
Motion to accept the BAR for the CARES Act Decrease. This motion, made by Michael Wismer and seconded by Karen Thompson, Carried.  
Brent McCall: Absent, James Salisbury: Absent, Doug Darner: Yea, Janea Davis: Yea, Brad Hosmer: Yea, Glenn Hushman: Yea, Harley McDaniel: Yea, Lindsay Schwebke: Yea, Karen Thompson: Yea, Michael Wismer: Yea  
Yea: 8, Nay: 0, Absent: 2

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: 001-024-2021-0006-D

Fund Type: Flowthrough

Adjustment Type: Decrease

Fiscal Year: 2020-2021

Entity Name: East Mountain High School

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

Contact: Nancy Holmquist, Business Manager

Total Approved Budget (Flowthrough):

Phone: 505-281-7400

Email: nholmquist@eastmountainhigh.net

<b>FLOWTHROUGH ONLY</b>	<b>Budget Period:</b> 07/01/2020	<b>To:</b> 06/30/2021
<b>A. Approved Carryover:</b>		
<b>B. Total Current Year Allocation:</b>		
<b>D. Total Funding Available:</b>		

Revenue 24301.0000.41924 (\$77,997)

Fund	Function	Object	Program	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
24301 CARES Act	1000 Instruction	51300 Additional Compensation	1010 Regular Education (K-12) Programs	1411 Teachers-Grades 1-12	\$5,000	(\$5,000)		
24301 CARES Act	1000 Instruction	51300 Additional Compensation	2000 Special Programs	1712 Instructional Assistants-Special Education	\$2,500	(\$2,500)		
24301 CARES Act	1000 Instruction	53330 Professional Development	1010 Regular Education (K-12) Programs	0000 No Job Class	\$7,500	(\$7,500)		
24301 CARES Act	1000 Instruction	53330 Professional Development	2000 Special Programs	0000 No Job Class	\$1,500	(\$1,500)		
24301 CARES Act	1000 Instruction	53330 Professional Development	4020 Alternative and At-Risk Programs	0000 No Job Class	\$2,747	(\$2,747)		
24301 CARES Act	1000 Instruction	56118 General Supplies and Materials	2000 Special Programs	0000 No Job Class	\$1,000	(\$1,000)		
24301 CARES Act	1000 Instruction	56118 General Supplies and Materials	4020 Alternative and At-Risk Programs	0000 No Job Class	\$1,000	(\$1,000)		
24301 CARES Act	1000 Instruction	57332 Supply Assets (\$5,000 or less)	2000 Special Programs	0000 No Job Class	\$20,000	(\$20,000)		
24301 CARES Act	1000 Instruction	57332 Supply Assets (\$5,000 or less)	4020 Alternative and At-Risk Programs	0000 No Job Class	\$10,000	(\$6,870)	\$3,130	
24301 CARES Act	2100 Support Services-Students	51300 Additional Compensation	0000 No Program	1214 Guidance Counselors/Social Workers	\$5,000	(\$5,000)		
24301 CARES Act	2100 Support Services-Students	51300 Additional Compensation	0000 No Program	1218 School/Student Support	\$5,000	(\$5,000)		
24301 CARES Act	2100 Support Services-Students	53215 Psychologists/Counselors - Contracted	0000 No Program	0000 No Job Class	\$5,000	(\$5,000)		
24301 CARES Act	2100 Support Services-Students	56118 General Supplies and Materials	0000 No Program	0000 No Job Class	\$5,000	(\$4,580)	\$420	
24301 CARES Act	2300 Support Services-General Administration	53330 Professional Development	0000 No Program	0000 No Job Class	\$2,000	(\$2,000)		
24301 CARES Act	2300 Support Services-General Administration	56118 General Supplies and Materials	0000 No Program	0000 No Job Class	\$2,500	(\$2,500)		
24301 CARES Act	2400 Support Services-School Administration	53330 Professional Development	0000 No Program	0000 No Job Class	\$1,000	(\$1,000)		

24301 CARES Act	2600 Operation & Maintenance of Plant	56118 General Supplies and Materials	0000 No Program	0000 No Job Class	\$5,000	(\$4,800)	\$200	
					Sub Total	(\$77,997)		
					<b>Indirect Cost</b>			
					<b>DOC. TOTAL</b>	(\$77,997)		

**Justification:**

APS allocation adjustment

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.

<b>Approvals by Digital Signature</b>		
<u>Name</u>	<u>Role</u>	<u>Date</u>
Nancy Holmquist	Business Manager	12/3/2020 9:49:09 AM

B. Previous meeting minutes

November 2020 EMHS Governing  
Council Meeting  
Monday, November 16, 2020 6:00 PM  
Mountain

<https://zoom.us/j/97579849495>

Doug Darner: Present  
Janea Davis: Absent  
Brad Hosmer: Absent  
Glenn Hushman: Present  
Brent McCall: Present  
Harley McDaniel: Absent  
James Salsbury: Absent  
Lindsay Schwebke: Present  
Karen Thompson: Present  
Michael Wismer: Present

Present: 6, Absent: 4.

Brad Hosmer: Present

Present: 7, Absent: 3.

I. Call to Order

II. Roll Call

III. Adoption of Agenda

Motion to accept the agenda for the November 16, 2020 meeting. Carried with a motion by Michael Wismer and a second by Lindsay Schwebke.

Janea Davis: Absent, Brad Hosmer: Absent, Harley McDaniel: Absent, James Salsbury: Absent, Doug Darner: Yea, Glenn Hushman: Yea, Brent McCall: Yea, Lindsay Schwebke: Yea, Karen Thompson: Yea, Michael Wismer: Yea

Yea: 6, Nay: 0, Absent: 4

IV. Approval of Consent Agenda

Motion to approve the consent agenda, including the presented BAR, check report, and previous meeting's minutes. Carried with a motion by Michael Wismer and a second by Brad Hosmer.

Janea Davis: Absent, Harley McDaniel: Absent, James Salsbury: Absent, Doug Darner: Yea, Brad Hosmer: Yea, Glenn Hushman: Yea, Brent McCall: Yea, Lindsay Schwebke: Yea, Karen Thompson: Yea, Michael Wismer: Yea

Yea: 7, Nay: 0, Absent: 3

A. Approval of Previous Meeting's Minutes-2 min.

B. Budget Adjustment Requests- 5 min.

C. Check Report-3 min.

V. Public Forum/Public Input-10 min.

VI. Consideration of EMHS GC Action Items for Approval

A. Approval of monthly financial report-10 min.

Motion to accept the monthly financial report Carried with a motion by Brad Hosmer and a second by Doug Darner.

Janea Davis: Absent, Harley McDaniel: Absent, James Salsbury: Absent,

Doug Darner: Yea, Brad Hosmer: Yea, Glenn Hushman: Yea, Brent McCall: Yea, Lindsay Schwebke: Yea, Karen Thompson: Yea, Michael Wismer: Yea

Yea: 7, Nay: 0, Absent: 3

Michael Wismer reported details from the Budget to Actuals report.

The Finance Cmte. did not note any irregularities.

Doug Darner asked for the impact of utilities on monthly charges.

Trey Smith noted that there was nothing irregular about these monthly payments. Nancy Holmquist had originally noted that utility expenses were down during these closures.

Trey also noted that travel expenses were significantly less than previous years.

- B. Election of a new Secretary of the EMHS Governing Council- 3 min.  
Motion to accept the resignation of Michael Wismer as Secretary and to appoint Doug Darner as Secretary of the Governing Council. Carried with a motion by Brad Hosmer and a second by Karen Thompson.  
Janea Davis: Absent, Harley McDaniel: Absent, James Salsbury: Absent, Doug Darner: Yea, Brad Hosmer: Yea, Glenn Hushman: Yea, Brent McCall: Yea, Lindsay Schwebke: Yea, Karen Thompson: Yea, Michael Wismer: Yea  
Yea: 7, Nay: 0, Absent: 3

## VII. Reports

- A. Principal-10 min.  
Trey Smith provided an analysis on recent ACT/SAT data from the class of 2021. See attached report.  
Several board members expressed an interest in taking a deeper dive of the data in smaller committee.
- B. Student Representative-5 min.  
Stephanie Schuette presented on behalf of Kate Rocco and shared some strategies on how students are coping and building mental resiliency during these times.
- C. Faculty Liason- 5 min.  
Stephanie Schuette provided some examples of how staff are taking care of themselves mentally and physically during quarantine.
- D. Policy Committee Update- 5 min.  
Brent noted that each meeting going forward will have a policy committee update.  
Bylaws, amendments, and policies will be updated within a Carver framework.  
the goal will be to provide a section of policy items for GC discussion and approval each month until complete.
- E. EMHS Foundation Updates-5 min.  
Lindsay presented the attached report on the happenings of the EMHS Foundation.  
One amendment to the report is that the Foundation is shifting from Sage to Quickbooks for bookkeeping.

VIII. Discussion or Information Items (No action required)

A. Additional board members appointed to the Finance Committee. 5 min.  
Karen Thompson will take on the chair of the Finance Cmte.  
Brent McCall and Brad Hosmer will also serve on the committee temporarily.

B. Report on findings from Governing Board trainings-10 min.

IX. Parking Lot Items for Future GC Meetings

X. GC Board Member Comments

XI. Chair's Report/Comment

XII. Next Meeting Announcement

XIII. Adjournment

Motion to adjourn. Carried with a motion by Brad Hosmer and a second by Karen Thompson.

Janea Davis: Absent, Harley McDaniel: Absent, James Salsbury: Absent, Doug Darner: Yea, Brad Hosmer: Yea, Glenn Hushman: Yea, Brent McCall: Yea, Lindsay Schwebke: Yea, Karen Thompson: Yea, Michael Wismer: Yea  
Yea: 7, Nay: 0, Absent: 3

## EMHS Governing Council Minutes 11/4/2020

### Members in Attendance

Brent McCall, Brad Hosmer, Michael Wismer, Janae Davis, Glenn Hushman, Harley McDaniel, Doug Darner, Karen Thompson, Lindsey Shwebke.

### Absent

James Salsberry

### Approval of Agenda

- Doug Darner motioned to approve tonight's agenda.
- Karen Thompson seconded.
- Motion to approve agenda unanimously approved.

### Topic One: Change in How We Approach Financial Reporting and Responsibilities

- Consensus agreement that a singular focus on cash-carry-forward was too myopic. GC interest should include either (temporarily) dip into cash-carry-forward pad, or budget areas that are underspending, to support administration proposals to make investments or take other initiatives that support student learning.
- Consensus agreement that we need better training to understand how to read the new reports for red flags. Finance Committee has big role in helping do this, e.g. pointing out questionable or soft areas. But we are all in support of the need for the new reports.
- Consensus agreement that we need to set aside more time for reviewing finances and as such that we should move to earlier in the meeting agenda (voted on and approved).
- While it seems that we agree we should be ready to repurpose underspent budgets, we also seemed to agree that any changes to the budget should come from the Principal and his/staff. As such, the principal should bring these ideas to the table of the finance committee before bringing them to the full GC.
- Brad asked Michael, in his final month as Chair of Finance, to bring to the regular November meeting any more recommendations on how a finance report should be presented and how the GC should review it.
- **The following motion was made by Doug Darner and seconded by Karen Thompson:**
- **The GC should place a higher priority in the agenda on financial review and oversight, place a stronger emphasis on student achievement, set time limits on presentations and attempt to limit GC meetings to 90 minutes.**

### Topic Two: Changes to the Agenda

- Finance review earlier in the agenda. (Voted on and approved.)

- We need to put timing expectations on all agenda items, especially reports.
- Several liked the idea of moving some of the reports to pre-reads or pre-views (videos)
- We also mentioned the possibility of moving student and teacher reports to every other month.
- Some believed having teacher rep or student reps for the purpose of reacting to topics under consideration of the GC makes sense. By moving the reports toward the end of the agenda that possibility is increased.
- We were encouraged to provide reports and data earlier so that the GC can be better prepared for the conversation. Trey should provide his plan for reports to the Executive Committee in sufficient time that we can post the agenda for the OMA requirements, 72 hours.
  
- When asked about a meeting duration ideal, there initially was reluctance to tie ourselves to a goal. The emphasis should be on quality as efficient as possible. However, later in the meeting the ideal of 90 minutes seemed to lead to a consensus.
  
- Ex Comm. should work with Trey to determine who else we should hear from perhaps on a quarterly basis. EG: The Activity Department, Athletic Department. Important to unpack 'hear from' – about what? Focus on GC issues, EMHS goals ?
  
- Suggestion was made that Trey should vet his proposed agenda with the Ex Com earlier so that we can determine how best to achieve our meeting length goals. Useful discussion of an actual (annual?) calendar to work through the Charter goals, Policy goals, Strategic Plan goals, etc.
  
- Perhaps a hybrid of a more robust pre-session report and a shorter (five minute) in-meeting report makes sense.

### **Topic Three: Student Achievement Goals**

- Reports should be framed based on what we are monitoring.
  
- Brent commits to working with Brad and Doug to finish the policy overhaul so we can be clear on what we are monitoring and the kinds of reports we will receive from Trey. Doug and Brent to work together to blend the Principal Evaluation Committee work.
  
- Reports from teachers and students should be closely aligned to what we are monitoring.

**A roll call vote was taken and the motion was approved unanimously by the GC.**

**Governing Council Meeting: East Mountain High School**  
**Minutes: October 26, 2020**

- I. Call to Order
  - a. Called to order at 6:05pm by Brent McCall
  - b. Location: Zoom virtual meeting
  - c. Council members present: Brad Hosmer, Brent McCall, James Salsbury, Lindsay Schwebke, Karen Thompson, Michael Wismer, Glenn Hushman, Janea Davis, Harley McDaniel
  - d. Council members absent: Doug Darner
  - e. Others in attendance: Kate Rocco (student), Michael Wood (staff), Cathy Kidder (community member), Mark Krueger (community member ), Danny Dunlavy (community member), Amanda Millea (staff), Trey Smith (staff)
  
- II. Opening Comments
- III. Approvals
  - a. MINUTES from the meeting on September 22, 2020, approved unanimously. Brad Hosmer made the motion and Karen seconded.
  - b. AGENDA for this meeting, September 28, 2020, approved unanimously. Michael Wismer made the motion. Karen Thompson seconded.
  - c. List of disposal items, approved unanimously (items attached). Brad Hosmer made the motion and Karen Thompson seconded.
  
- IV. Reports and Reviews
  - a. Student report: Kate Rocco identified some of the pros and cons of online learning. In general, she and many of her peers feel like the process is going as well as it can be.
  
  - b. Faculty report:  
Michael Wood shared some insights on why remote learning has made him a better teacher. He is focused on small, incremental growth for every student. The new system holds him more accountable. And he does not have to worry about the discipline aspects of being in-person.
  
  - c. Principal Report  
Trey Smith shared the attached report. Focus on teacher grading procedures, school re-entry,
  
  - d. Financial Report  
Chair Michael Wismer presented the October financial report

**The Governing Council votes unanimously to approve the month's check disbursement report and associated financial report.**

e. Facility & Asset Management

Trey provided an overview of current facilities projects on the attached report. Additional PPE has been ordered and the school is researching and pricing HVAC system upgrades to meet state COVID-safe requirements.

VI. Old Business

a. None

VII. New Business

a. Review new format for Governing Council agendas.

Michael Wismer brought forth a new format for GC agendas, based on the consent agenda format.

The agenda will support the new software BoardBook tool for future GC meetings.

Bradd Hosmer motioned to accept the new format and Karen Thompson seconded. Unanimously approved

b. Review board trainings

Brent reminded board members of the virtual trainings required by all members. Trey reiterated their importance and helpfulness when evaluating the purpose and effectiveness of board work.

VIII. Adjournment vote was unanimous.

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*Brent McCall, Chair*

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*Michael Wismer, Secretary*

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: 001-024-2021-0005-D  
Fund Type: Flowthrough  
Adjustment Type: Decrease

Fiscal Year: 2020-2021

Entity Name: East Mountain High School

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

Contact: Mike Vigil Jr., Business Manager

Total Approved Budget (Flowthrough): 18,330

Phone: 505-938-7702

Email: mike@vigilgroup.net

<b>FLOWTHROUGH ONLY</b>	
Budget Period: 07/01/2020	To: 06/30/2021
A. Approved Carryover:	
B. Total Current Year Allocation: 18,330	
D. Total Funding Available: 18,330	

Revenue 24301.0000.41924 (\$420)

Fund	Function	Object	Program	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
24301 CARES Act	2100 Support Services-Students	56118 General Supplies and Materials	0000 No Program	0000 No Job Class	\$5,000	(\$420)	\$4,580	
Sub Total						(\$420)		
Indirect Cost								
DOC. TOTAL						(\$420)		

**Justification:**

Reduction based off of revised allocation received from APS.

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.

# East Mountain High School

## Check Report

Begin Date: 10/01/2020; End Date: 10/31/2020; Check Type: Accounts Payable and Payroll Liability; Payee: [All]; Bank: Bank of the West; Accounting Cycle: FY2021; Limit Results to This Cycle: No; Account Expression: [All]; Show Detail by Voucher: Yes; Created On: 11/9/2020 1:48:44 PM

Check Date	Check Number	Payee	Type	Amount
10/01/2020	1604	Coffeetime Bottled Water & Coffee Service	Accounts Payable	\$12.41
10/05/2020	EFT	NM Public Schools Insurance Authority	Payroll Liability	\$20,571.78
10/15/2020	10540	AAA Organic Pest Control, Inc.	Accounts Payable	\$102.48
10/15/2020	10541	Allied 100, LLC	Accounts Payable	\$179.88
10/15/2020	10542	B & D Industries, Inc.	Accounts Payable	\$527.93
10/15/2020	10543	Bennecke, Jennifer	Accounts Payable	\$28.95
10/15/2020	10544	CenturyLink Business Services	Accounts Payable	\$424.92
10/15/2020	10545	Charter School Nursing Servcies	Accounts Payable	\$1,094.93
10/15/2020	10546	CNM - Cashiers Office	Accounts Payable	\$1,163.75
10/15/2020	10547	Cooperative Educational Svcs	Accounts Payable	\$2,081.76
10/15/2020	10548	De Lage Landen Financial Services, Inc.	Accounts Payable	\$3,166.09
10/15/2020	10549	Document Solutions Inc.	Accounts Payable	\$388.93
10/15/2020	10550	Entranosa Water	Accounts Payable	\$866.35
10/15/2020	10551	Fiber Platform, LLC	Accounts Payable	\$2,015.57
10/15/2020	10552	Gardenswartz Team Sales	Accounts Payable	\$930.00
10/15/2020	10553	Gountis, Brenda	Accounts Payable	\$100.00
10/15/2020	10554	Lee, Martha E	Accounts Payable	\$175.00
10/15/2020	10555	Millennium Communications	Accounts Payable	\$159.00
10/15/2020	10556	N.M. Tax & Rev Worker Comp Fee	Accounts Payable	\$175.15
10/15/2020	10557	NuMSP LLC dba J and J Technical Services	Accounts Payable	\$5,160.00
10/15/2020	10558	Swiftreach Network, LLC	Accounts Payable	\$1,253.75
10/15/2020	10559	The Vigil Group, LLC	Accounts Payable	\$2,289.49
10/15/2020	1781	Schuette, Stephanie	Accounts Payable	\$467.86
10/15/2020	1782	Sphero, Inc.	Accounts Payable	\$2,043.63
10/15/2020	EFT	BANK OF THE WEST	Payroll Liability	\$60,206.81
10/15/2020	EFT	Internal Revenue Service	Payroll Liability	\$19,630.22
10/15/2020	EFT	NM Educational Retirement Board	Payroll Liability	\$48,069.76
10/22/2020	EFT	New Mexico Taxation and Revenue Department	Payroll Liability	\$5,318.00
10/29/2020	EFT	NM State Department of Labor	Payroll Liability	\$306.48
10/30/2020	10560	Accountability & Compliance Resources LLC	Accounts Payable	\$418.94
10/30/2020	10561	ALEKS/McGraw-Hill School Education	Accounts Payable	\$194.25
10/30/2020	10562	BYU Independent Study	Accounts Payable	\$30.00
10/30/2020	10563	Century Link	Accounts Payable	\$415.31
10/30/2020	10564	Cooperative Educational Svcs	Accounts Payable	\$1,415.20
10/30/2020	10565	EMHS Foundation	Accounts Payable	\$32,683.34
10/30/2020	10566	Gardenswartz Team Sales	Accounts Payable	\$909.74
10/30/2020	10567	Holcomb Law Office	Accounts Payable	\$336.57
10/30/2020	10568	Moss Adams LLP	Accounts Payable	\$9,918.57
10/30/2020	10569	National Assoc. for Gifted Children	Accounts Payable	\$119.00
10/30/2020	10570	Naviance, Inc.	Accounts Payable	\$3,129.91
10/30/2020	10571	Nee, Adelynn J	Accounts Payable	\$10.00
10/30/2020	10572	NM Gas Company, Inc.	Accounts Payable	\$173.10
10/30/2020	10573	NuMSP LLC dba J and J Technical Services	Accounts Payable	\$5,160.00
10/30/2020	10574	PNM Electric	Accounts Payable	\$1,998.56
10/30/2020	10575	Simply Design	Accounts Payable	\$377.56
10/30/2020	10576	T-Mobile USA Inc.	Accounts Payable	\$2.01
10/30/2020	10577	Trullinger, Elisa	Accounts Payable	\$96.25
10/30/2020	10578	Verizon Wireless	Accounts Payable	\$51.33
10/30/2020	14251	LegalShield	Payroll Liability	\$215.30
10/30/2020	14252	Allstate Workplace Division	Payroll Liability	\$1,098.01

10/30/2020	14253	ASpire Financial Services	Payroll Liability	\$3,884.00
10/30/2020	14254	ING ReliaStar Life Ins Co	Payroll Liability	\$2,290.00
10/30/2020	14255	NM Retiree Health Care Authority	Payroll Liability	\$5,562.72
10/30/2020	14256	Security Benefit	Payroll Liability	\$850.00
10/30/2020	14257	United Way of Central New Mexico	Payroll Liability	\$30.00
10/30/2020	1605	Coffeetime Bottled Water & Coffee Service	Accounts Payable	\$66.77
10/30/2020	1783	Dauk, Susan	Accounts Payable	\$351.81
10/30/2020	EFT	BANK OF THE WEST	Payroll Liability	\$58,292.39
10/30/2020	EFT	Internal Revenue Service	Payroll Liability	\$19,107.64
<b>Sub Total</b>				<b>\$328,099.16</b>

# East Mountain High School

## Balance Sheet Report

Cycle: FY2021; Fund Class: [All]; Fund Columns: [All Non-Zero Funds]; Account Expression: [All]; Balance Date: 10/31/2020; Detail: No; Created On: 11/9/2020 1:42:04 PM

Description	11000	14000	23000	24106	24154	24301	25233	25264	26211	27109	29102	31200	31400	31600	31700	31701	31703	Total
11000 - Cash Assets	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00
11014 - B of W - Student Activity	\$0.00	\$0.00	\$34,190.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$34,190.85
11015 - B of W - Athletic Activity	\$0.00	\$0.00	\$11,758.74	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,758.74
11016 - B of W - Payroll	\$285,727.21	\$0.00	\$0.00	(\$140,846.09)	(\$614.93)	\$0.00	(\$21,315.51)	\$0.00	\$0.00	\$0.00	(\$9,155.31)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$113,795.37
11017 - B of W - Operating	(\$655,103.65)	\$31,345.40	\$0.00	\$91,663.19	(\$2,151.97)	\$0.00	\$21,315.51	\$231.00	\$147.31	(\$10,582.38)	\$11,992.91	\$0.00	\$0.00	\$335,536.80	\$0.00	\$175,605.88	\$0.00	\$0.00
11018 - B of W - SPSO	\$0.00	\$0.00	\$10,723.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,723.95
11019 - B of W - Gen Operating	\$1,239,895.13	(\$5,457.09)	\$0.00	\$40,247.74	\$2,766.90	(\$21,608.68)	\$0.00	(\$228.12)	\$0.00	\$17,582.30	\$0.00	\$0.00	(\$2,105.01)	(\$14,466.61)	\$0.00	\$87,503.64	\$9,026.00	\$1,353,156.20
<b>Subtotal of Account Type: Asset</b>	<b>\$870,718.69</b>	<b>\$25,888.31</b>	<b>\$56,673.54</b>	<b>(\$8,935.16)</b>	<b>\$0.00</b>	<b>(\$21,608.68)</b>	<b>\$0.00</b>	<b>\$2.88</b>	<b>\$147.31</b>	<b>\$6,999.92</b>	<b>\$2,837.60</b>	<b>\$0.00</b>	<b>(\$2,105.01)</b>	<b>\$321,070.19</b>	<b>\$0.00</b>	<b>\$263,109.52</b>	<b>\$9,026.00</b>	<b>\$1,523,825.11</b>
<b>Subtotal of Account Group: Assets</b>	<b>\$870,718.69</b>	<b>\$25,888.31</b>	<b>\$56,673.54</b>	<b>(\$8,935.16)</b>	<b>\$0.00</b>	<b>(\$21,608.68)</b>	<b>\$0.00</b>	<b>\$2.88</b>	<b>\$147.31</b>	<b>\$6,999.92</b>	<b>\$2,837.60</b>	<b>\$0.00</b>	<b>(\$2,105.01)</b>	<b>\$321,070.19</b>	<b>\$0.00</b>	<b>\$263,109.52</b>	<b>\$9,026.00</b>	<b>\$1,523,825.11</b>
21011 - Accounts Payable	\$652.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$652.70
23011 - Accrued Salaries and Benefits	\$1,083.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,083.52
23124 - State Retirement Contributions	\$45,463.00	\$0.00	\$0.00	\$568.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$46,031.34
23125 - Employee Insurance	\$18,909.26	\$0.00	\$0.00	(\$37.92)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$18,871.34
23126 - Unemployment Insurance	\$104.28	\$0.00	\$0.00	\$7.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$111.60
23147 - Voluntary Deductions	(\$2,413.43)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$2,413.43)
24214 - State Taxes	\$5,107.59	\$0.00	\$0.00	\$22.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,130.39
<b>Subtotal of Account Type: Liability</b>	<b>\$68,906.92</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$560.54</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$69,467.46</b>
32300 - Unreserved Fund Balance	\$589,419.62	\$30,199.86	\$54,139.65	(\$13,953.15)	\$0.00	\$0.00	\$0.00	\$2.88	\$147.31	\$10,139.92	\$2,837.60	(\$66,695.75)	(\$168,600.34)	\$495,100.62	(\$704.66)	\$269,389.69	\$9,026.00	\$1,210,449.25
Net Increase/Decrease	\$212,392.15	(\$4,311.55)	\$2,533.89	\$4,457.45	\$0.00	(\$21,608.68)	\$0.00	\$0.00	\$0.00	(\$3,140.00)	\$0.00	\$66,695.75	\$166,495.33	(\$174,030.43)	\$704.66	(\$6,280.17)	\$0.00	\$243,908.40
<b>Subtotal of Account Type: Fund Balance</b>	<b>\$801,811.77</b>	<b>\$25,888.31</b>	<b>\$56,673.54</b>	<b>(\$9,495.70)</b>	<b>\$0.00</b>	<b>(\$21,608.68)</b>	<b>\$0.00</b>	<b>\$2.88</b>	<b>\$147.31</b>	<b>\$6,999.92</b>	<b>\$2,837.60</b>	<b>\$0.00</b>	<b>(\$2,105.01)</b>	<b>\$321,070.19</b>	<b>\$0.00</b>	<b>\$263,109.52</b>	<b>\$9,026.00</b>	<b>\$1,454,357.65</b>
<b>Subtotal of Account Group: Liabilities/Fund Balance</b>	<b>\$870,718.69</b>	<b>\$25,888.31</b>	<b>\$56,673.54</b>	<b>(\$8,935.16)</b>	<b>\$0.00</b>	<b>(\$21,608.68)</b>	<b>\$0.00</b>	<b>\$2.88</b>	<b>\$147.31</b>	<b>\$6,999.92</b>	<b>\$2,837.60</b>	<b>\$0.00</b>	<b>(\$2,105.01)</b>	<b>\$321,070.19</b>	<b>\$0.00</b>	<b>\$263,109.52</b>	<b>\$9,026.00</b>	<b>\$1,523,825.11</b>

# East Mountain High School

## Account Summary Report

Cycle: FY2021; Begin Date: 07/01/2020; End Date: 10/31/2020; Account Type: Expenditure; Subtotal Elements: Fund,Function; Account Expression: ([Fund] >= "11000") ; Subtotal By Account Type: No; Include Unposted Transactions: No; Created On: 11/9/2020 12:37:22 PM

Account Code	Adopted Budget	1st Qtr. BARs	2nd Qtr. BARs	Budget (YTD)	Actual (YTD)	Encumbrance (YTD)	Available (YTD)
Function 1000 - Instruction	\$2,449,076.00		\$ 14,691.00	\$2,463,767.00	\$557,931.92	\$1,558,952.55	\$346,882.53
Function 2100 - Support Services-Students	\$418,359.00			\$418,359.00	\$70,439.19	\$325,549.72	\$22,370.09
Function 2200 - Support Services-Instruction	\$118,472.00			\$118,472.00	\$601.36	\$20,062.99	\$97,807.65
Function 2300 - Support Services-General Administration	\$418,796.00			\$418,796.00	\$116,891.71	\$262,493.30	\$39,410.99
Function 2400 - Support Services-School Administration	\$129,093.00			\$129,093.00	\$42,070.93	\$72,763.43	\$14,258.64
Function 2500 - Central Services	\$170,212.00			\$170,212.00	\$60,619.66	\$122,035.10	(\$12,442.76)
Function 2600 - Operation & Maintenance of Plant	\$383,521.00			\$383,521.00	\$128,036.77	\$238,247.82	\$17,236.41
Function 2700 - Student Transportation	\$34,244.00			\$34,244.00	\$5,036.38	\$11,149.75	\$18,057.87
Function 2900 - Other Support Services	\$60,000.00			\$60,000.00	\$0.00	\$0.00	\$60,000.00
<b>Fund 11000 - Operational</b>	<b>\$4,181,773.00</b>			<b>\$4,196,464.00</b>	<b>\$981,627.92</b>	<b>\$2,611,254.66</b>	<b>\$603,581.42</b>
<b>Fund 14000 - Instructional Materials</b>	<b>\$29,257.00</b>			<b>\$29,257.00</b>	<b>\$4,324.50</b>	<b>\$2,182.32</b>	<b>\$22,750.18</b>
<b>Fund 23000 - Activity Funds</b>	<b>\$131,082.00</b>			<b>\$131,082.00</b>	<b>\$4,209.00</b>	<b>\$10,407.27</b>	<b>\$116,465.73</b>
<b>Fund 24106 - IDEA-B</b>	<b>\$48,773.00</b>			<b>\$48,773.00</b>	<b>\$9,495.70</b>	<b>\$38,749.03</b>	<b>\$528.27</b>
<b>Fund 24154 - Title II</b>	<b>\$15,307.00</b>			<b>\$15,307.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$15,307.00</b>
<b>Fund 24301 - CARES Act</b>	<b>\$96,747.00</b>			<b>\$96,747.00</b>	<b>\$21,608.68</b>	<b>\$10,033.92</b>	<b>\$65,104.40</b>
<b>Fund 25264 - Supplemental DOD Impact Aid</b>	<b>\$3.00</b>			<b>\$3.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3.00</b>
<b>Fund 26211 - Target School Grant</b>	<b>\$147.00</b>			<b>\$147.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$147.00</b>
<b>Fund 27107 - GOB School Library</b>	<b>\$4,539.00</b>	<b>\$ 73.00</b>		<b>\$4,612.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,612.00</b>
<b>Fund 27109 - Instructional Materials GAA of 2019</b>	<b>\$7,976.00</b>			<b>\$7,976.00</b>	<b>\$3,140.00</b>	<b>\$0.00</b>	<b>\$4,836.00</b>
<b>Fund 29102 - Private Dir Grants (Categorical)</b>	<b>\$2,838.00</b>			<b>\$2,838.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,838.00</b>
<b>Fund 31200 - PSCOC Lease Reimbursement</b>	<b>\$ -</b>	<b>\$ 267,156.00</b>		<b>\$267,156.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$267,156.00</b>
<b>Fund 31400 - Special Capital Outlay-State</b>	<b>\$155,368.00</b>	<b>\$ 21,095.00</b>		<b>\$176,463.00</b>	<b>\$17,637.93</b>	<b>\$71,761.17</b>	<b>\$87,063.90</b>
<b>Fund 31600 - Capital Improvements HB-33</b>	<b>\$682,661.00</b>			<b>\$682,661.00</b>	<b>\$177,319.45</b>	<b>\$461.08</b>	<b>\$504,880.47</b>
<b>Fund 31700 - Capital Improvements SB-9 State Match</b>	<b>\$3,098.00</b>			<b>\$3,098.00</b>	<b>\$0.00</b>	<b>\$3,550.69</b>	<b>(\$452.69)</b>
<b>Fund 31701 - Capital Improvement SB-9 Local</b>	<b>\$347,591.00</b>			<b>\$347,591.00</b>	<b>\$7,902.84</b>	<b>\$53,149.93</b>	<b>\$286,538.23</b>
<b>Fund 31703 - SB-9 State Match - Cash</b>	<b>\$9,026.00</b>			<b>\$9,026.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$9,026.00</b>
<b>Grand Total</b>	<b>\$5,716,186.00</b>	<b>\$ 288,324.00</b>	<b>\$ 14,691.00</b>	<b>\$6,019,201.00</b>	<b>\$1,227,266.02</b>	<b>\$2,801,550.07</b>	<b>\$1,990,384.91</b>

### Approved Budget Adjustment Requests (BARs) October, 2020

Number	Change to Fund	Description	Amount
001-024-2021-0005-D	24301	Reduction of CARES Act per APS Memo	\$ (420)

#### Notes:

- Operational encumbrances went down by \$228,356
- Payroll expenditures totaled \$810,343 for the month of October 2020
- Total expenditures are down \$121,654 from the same period in the prior year

# East Mountain High School

## Statement of Revenues and Expenditures and Change in Fund

Cycle: FY2021; Fund Class: [All]; Fund Columns: [All Non-Zero Funds]; Account Expression: [All]; Include Element Value: Yes; Revenue Element: Object; Expenditure Element: Object; Begin Date: 07/01/2020; End Date: 10/31/2020

Description	11000 - Operational	14000 - Total Instructional Materials	23000 - Non-Instructional Support	24106 - Entitlement IDEA-B	24301 - CARES Act	25264 - Supplemental DOD Impact A	26211 - Target School Grant	27109 - Instructional Materials	29102 - Private Dir Grants	31200 - Public School Capital Out	31400 - Special Capital Outlay-St	31600 - Capital Improvements HB-3	31700 - Capital Improvements SB-9	31701 - Capital Improvement SB-9	31703 - SB-9 State Match - Cash	Total
41110 - Ad Valorem Taxes – School District	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,289.02	\$0.00	\$1,622.67	\$0.00	\$4,911.69
41701 - Fees – Activities	\$36,266.28	\$0.00	\$6,584.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$42,850.28
41920 - Contributions and Donations From Private Sources	\$3,350.05	\$0.00	\$158.89	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,508.94
41924 - Flowthrough Grants from Charter Schools	\$0.00	\$0.00	\$0.00	\$13,953.15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13,953.15
41953 - Insurance Recoveries	\$0.00	\$12.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12.95
41980 - Refund of Prior Year's Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$66,695.75	\$168,600.34	\$0.00	\$704.66	\$0.00	\$0.00	\$236,000.75
43101 - State Equalization Guarantee	\$1,154,403.74	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,154,403.74
43204 - Prior Year Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,532.92	\$0.00	\$0.00	\$0.00	\$0.00	\$15,532.92
<b>Total Revenue</b>	<b>\$1,194,020.07</b>	<b>\$12.95</b>	<b>\$6,742.89</b>	<b>\$13,953.15</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$66,695.75</b>	<b>\$184,133.26</b>	<b>\$3,289.02</b>	<b>\$704.66</b>	<b>\$1,622.67</b>	<b>\$0.00</b>	<b>\$1,471,174.42</b>
51100 - Salaries Expense	\$567,802.16	\$0.00	\$0.00	\$7,079.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$574,881.44
51300 - Additional Compensation	\$38,690.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$38,690.28
52111 - Educational Retirement	\$85,395.72	\$0.00	\$0.00	\$1,001.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$86,397.42
52112 - ERA - Retiree Health	\$12,070.02	\$0.00	\$0.00	\$141.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,211.57
52210 - FICA Payments	\$31,144.51	\$0.00	\$0.00	\$414.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$31,558.90
52220 - Medicare Payments	\$8,183.70	\$0.00	\$0.00	\$96.93	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,280.63
52311 - Health and Medical Premiums	\$34,745.89	\$0.00	\$0.00	\$646.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$35,392.73
52312 - Life	\$125.46	\$0.00	\$0.00	\$3.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$128.88
52313 - Dental	\$2,221.06	\$0.00	\$0.00	\$69.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,290.30
52314 - Vision	\$329.24	\$0.00	\$0.00	\$15.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$344.36
52500 - Unemployment Compensation	\$396.05	\$0.00	\$0.00	\$22.03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$418.08
52710 - Workers Compensation Premium	\$19,406.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,406.00
52720 - Workers Compensation Employer's Fee	\$337.65	\$0.00	\$0.00	\$5.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$342.85
53211 - Diagnosticians - Contracted	\$661.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$661.55
53330 - Professional Development	\$295.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$295.00
53411 - Auditing	\$10,457.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,457.95
53413 - Legal	\$970.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$970.91
53414 - Other Professional/Technical Services	\$8,400.37	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,400.37
53711 - Other Charges	\$17,651.37	\$0.00	\$1,345.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$18,997.07
54311 - Maintenance & Repair Furniture/Fixtures/Equipment	\$1,778.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,778.62
54315 - Maintenance & Repair - Bldgs/Gmnds/Equipment (SB-9)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$527.93	\$0.00	\$527.93
54411 - Electricity	\$8,266.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,266.22
54412 - Natural Gas (Buildings)	\$334.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$334.66
54415 - Water/Sewage	\$6,561.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,561.29
54416 - Communication Services	\$28,705.49	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$28,705.49
54500 - Construction Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13,902.75	\$0.00	\$0.00	\$0.00	\$13,902.75
54630 - Rentals of Computers and Related Equipment	\$8,013.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,013.95
54640 - Lease to Purchase	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$163,416.70	\$0.00	\$0.00	\$0.00	\$163,416.70
55200 - Property/Liability Insurance	\$50,602.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50,602.00
55914 - Contracts - Interagency	\$783.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$783.42
55915 - Other Contract Services	\$7,264.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,264.31
55916 - Bus Inspections	\$145.63	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$145.63
56111 - Instructional Materials Cash - 50% Textbooks	\$0.00	\$4,324.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,324.50
56112 - Other Textbooks	\$6,445.19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,445.19
56113 - Software	\$13,056.57	\$0.00	\$0.00	\$0.00	\$21,025.01	\$0.00	\$0.00	\$3,140.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,374.91	\$0.00	\$44,596.49
56118 - General Supplies and Materials	\$10,321.22	\$0.00	\$2,863.30	\$0.00	\$583.67	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13,768.19
56216 - Maintenance Supplies/Parts	\$64.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$64.46
57331 - Fixed Assets (More Than \$5,000)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,637.93	\$0.00	\$0.00	\$0.00	\$0.00	\$17,637.93
<b>Total Expenditure</b>	<b>\$981,627.92</b>	<b>\$4,324.50</b>	<b>\$4,209.00</b>	<b>\$9,495.70</b>	<b>\$21,608.68</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,140.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$17,637.93</b>	<b>\$177,319.45</b>	<b>\$0.00</b>	<b>\$7,902.84</b>	<b>\$0.00</b>	<b>\$1,227,266.02</b>
<b>Total Other Financing Sources (Uses)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

<b>Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses</b>	\$212,392.15	(\$4,311.55)	\$2,533.89	\$4,457.45	(\$21,608.68)	\$0.00	\$0.00	(\$3,140.00)	\$0.00	\$66,695.75	\$166,495.33	(\$174,030.43)	\$704.66	(\$6,280.17)	\$0.00	\$243,908.40
Fund Balance, Beginning of year	\$589,419.62	\$30,199.86	\$54,139.65	(\$13,953.15)	\$0.00	\$2.88	\$147.31	\$10,139.92	\$2,837.60	(\$66,695.75)	(\$168,600.34)	\$495,100.62	(\$704.66)	\$269,389.69	\$9,026.00	\$1,210,449.25
<b>Fund Balance, End of year</b>	<b>\$801,811.77</b>	<b>\$25,888.31</b>	<b>\$56,673.54</b>	<b>(\$9,495.70)</b>	<b>(\$21,608.68)</b>	<b>\$2.88</b>	<b>\$147.31</b>	<b>\$6,999.92</b>	<b>\$2,837.60</b>	<b>\$0.00</b>	<b>(\$2,105.01)</b>	<b>\$321,070.19</b>	<b>\$0.00</b>	<b>\$263,109.52</b>	<b>\$9,026.00</b>	<b>\$1,454,357.65</b>



# Governing Council November 2020-Principal Report

# ACT/SAT- Class of 2021

Traditionally, all grade levels take an ACT/SAT in the Fall and Spring.

Two mission specific charter goals with APS are to increase grade level cohort performance on those tests.

Due to COVID, no tests were administered in Spring 2020.

In Fall 2020, test administration was allowed in pods of 5.

Prioritized seniors to take ACT, SAT.

Juniors took the PSAT, important for National Merit qualification.

# ACT/SAT- Class of 2021, Fall 2020

EMHS ACT average composite: 22.66

National average: 20.6

NM average: 19.4

EMHS SAT average composite: 1094

National average: 1059

NM average: 1055

Averages and comparisons are difficult this year and will be for a couple years. Participation rates are unpredictable.

EMHS administers to all students of a class (usually these tests are optional)

An EMHS highlight: First student with a perfect ACT score (36) in over a decade.

# College readiness benchmarks

## The ACT College Readiness Benchmarks

College Course	ACT Subject-Area Test	ACT Benchmark
English Composition	English	18
College Algebra	Mathematics	22
Social Sciences	Reading	22
Biology	Science	23

### **72 total EMHS seniors took the exam**

52 English ready (72%)

33 Math ready (46%)

43 Reading ready (60%)

38 Science ready (53%)

### **NM averages:**

English ready (48%)

Math ready (28%)

Reading ready (37%)

Science ready (27%)

### **National averages:**

English ready (64%)

Math ready (44%)

Reading ready (50%)

Science ready (40%)

# Other measures

PISA exam- 15 year olds (mostly sophomores)

Allows comparisons to other countries who self-select

Department measures:

- Pre-assessments

- Regular and periodic projects that demonstrate key academic skills

- Departmental common formative assessment

- Comprehensive assessments-like Inquiry papers-standard expectations across grade level

- Classroom grades

**11/10/2020**

**EMHS Foundation Meeting Notes**

**-Director Update, Adelynn Nee**

- Virtual Golf Fundraiser completed
- Sold 8 Foursomes, some paid extra to support school
- \$8,300 made well above \$1,000 or so late year (which was low historically)
- This format would work well again
- Some hiccups with Paa-Ko but all worked out and great relationship building, looking forward to the future!
- Annual Fund has raised \$1,500 so far, which is good. Total yearly goal is \$15,000. This excludes donations made that are marked for restricted funds (a large restricted donation was received).
- Plan is to provide an opportunity for donations to the Annual Fund during the Christmas Season/End of Year Giving
- Looking towards the future, since large gatherings are not likely to be allowed in the near future. One option is an online auction or raffle, which typically do well but many of our large items are travel and trip packages. Gala is cancelled and will need to be rescheduled. Thinking about an online auction for January possibly.

**-Financial Report**

- New Bookkeeper, Ryan Knight, was hired to catch up the books for 2019-2020 and completed.
- Foundation had intended to move from Quickbooks to Sage, but migration was unsuccessful, so the Foundation is utilizing Quickbooks again.
- Budget proposal was sent out for discussion. Many items to weigh as expenses and fundraising capabilities have drastically changed with Covid and remote learning.

C. Check Report

Motion to accept the November 2020 check report. This motion, made by Michael Wismer and seconded by Karen Thompson, Carried.

Brent McCall: Absent, James Salsbury: Absent, Doug Darner: Yea, Janea Davis: Yea, Brad Hosmer: Yea, Glenn Hushman: Yea, Harley McDaniel: Yea, Lindsay Schwebke: Yea, Karen Thompson: Yea, Michael Wismer: Yea  
Yea: 8, Nay: 0, Absent: 2

# East Mountain High School

## Check Report November 1 - 30, 2020

Begin Date: 11/01/2020; End Date: 11/30/2020; Check Type: Accounts Payable and Payroll Liability; Payee: [All]; Bank: Bank of the West; Accounting Cycle: FY2021; Limit Results to This Cycle: Yes; Account Expression: [All]; Show Detail by Voucher: Yes; Created On: 12/4/2020 11:29:03 AM

Check Date	Check Number	Payee	Type	Amount	
11/13/2020	10579	AAA Organic Pest Control, Inc.	Accounts Payable	\$102.48	
11/13/2020	10580	Bernalillo County Fleet/Facility Dept	Accounts Payable	\$564.45	
11/13/2020	10581	Candelaria, Trudy A.	Accounts Payable	\$5,482.94	Contract SLP
11/13/2020	10582	Charter School Nursing Servcies	Accounts Payable	\$2,745.42	
11/13/2020	10583	CNM - Cashiers Office	Accounts Payable	\$5,060.19	Dual Cr Materials
11/13/2020	10584	Cooperative Educational Svcs	Accounts Payable	\$2,463.97	Temp Custodian & Diag
11/13/2020	10585	De Lage Landen Financial Services, Inc.	Accounts Payable	\$1,661.78	Monthly Copier Lease
11/13/2020	10586	Entranosa Water	Accounts Payable	\$579.60	
11/13/2020	10587	Extempore, The Speaking Practice App	Accounts Payable	\$606.75	
11/13/2020	10588	Fiber Platform, LLC	Accounts Payable	\$718.19	
11/13/2020	10589	NAPA Auto Parts	Accounts Payable	\$180.46	
11/13/2020	10590	New Mexico Locking Systems	Accounts Payable	\$106.32	
11/13/2020	10591	NuMSP LLC dba J and J Technical Services	Accounts Payable	\$5,160.00	Monthly IT Services
11/13/2020	10592	Public Charter Schools of New Mexico	Accounts Payable	\$200.00	
11/13/2020	10593	Rezac, Lorinda	Accounts Payable	\$95.00	
11/13/2020	10594	Smith III, James E	Accounts Payable	\$59.95	
11/13/2020	10595	Staples Business Advantage	Accounts Payable	\$6,968.52	PPE, Sanitizing supplies
11/13/2020	10596	The Vigil Group, LLC	Accounts Payable	\$2,798.48	Sub Business Manager
11/13/2020	10597	Valerie Davis	Accounts Payable	\$92.00	
11/13/2020	1784	Janes, Tucker	Accounts Payable	\$144.00	
11/30/2020	10598	Accountability & Compliance Resources LLC	Accounts Payable	\$418.94	
11/30/2020	10599	ALEKS/McGraw-Hill School Education	Accounts Payable	\$29.27	
11/30/2020	10600	B & D Industries, Inc.	Accounts Payable	\$95.79	
11/30/2020	10601	Bohannon, Lynsey	Accounts Payable	\$220.00	

11/30/2020	10602	Charter School Nursing Svcies	Accounts Payable	\$3,374.07	
11/30/2020	10603	Cooperative Educational Svcs	Accounts Payable	\$1,671.11	Temp Custodian & Diag
11/30/2020	10604	Daly, Cynthia S	Accounts Payable	\$50.00	
11/30/2020	10605	EMHS Foundation	Accounts Payable	\$32,683.34	December Lease Pymt
11/30/2020	10606	Gardenswartz Team Sales	Accounts Payable	\$79.96	
11/30/2020	10607	Holcomb Law Office	Accounts Payable	\$483.82	
11/30/2020	10608	NM Gas Company, Inc.	Accounts Payable	\$706.23	
11/30/2020	10609	PNM Electric	Accounts Payable	\$1,895.00	
11/30/2020	10610	Sanchez, Kimberly N	Accounts Payable	\$255.00	
11/30/2020	10611	Savvas Learning Company, LLC	Accounts Payable	\$396.00	
11/30/2020	10612	Staples Business Advantage	Accounts Payable	\$44.07	
11/30/2020	10613	Texas Association of School Boards, Inc.	Accounts Payable	\$1,875.00	Boardbook Subscription
11/30/2020	10614	Verizon Wireless	Accounts Payable	\$51.33	
11/30/2020	1606	Coffeetime Bottled Water & Coffee Service	Accounts Payable	\$27.29	SPSO-Bottled Water
11/30/2020	1785	New Mexico Association of Student Councils	Accounts Payable	\$420.00	Student Council Fees
11/30/2020	1786	Flake, Hannah	Accounts Payable	\$169.00	Speech & Debate
11/04/2020	EFT	NM Public Schools Insurance Authority	Payroll Liability	\$20,090.86	
11/13/2020	EFT	BANK OF THE WEST	Payroll Liability	\$58,370.29	
11/13/2020	EFT	Internal Revenue Service	Payroll Liability	\$19,147.39	
11/13/2020	EFT	New Mexico Taxation and Revenue Department	Payroll Liability	\$5,130.39	
11/13/2020	EFT	NM Educational Retirement Board	Payroll Liability	\$46,031.34	
11/30/2020	14258	NM Retiree Health Care Authority	Payroll Liability	\$5,619.73	
11/30/2020	14259	LegalShield	Payroll Liability	\$215.30	
11/30/2020	14260	ASPIre Financial Services	Payroll Liability	\$3,884.00	
11/30/2020	14261	ING ReliaStar Life Ins Co	Payroll Liability	\$2,290.00	
11/30/2020	14262	Security Benefit	Payroll Liability	\$850.00	
11/30/2020	14263	United Way of Central New Mexico	Payroll Liability	\$30.00	
11/30/2020	14264	Allstate Workplace Division	Payroll Liability	\$1,066.58	
11/30/2020	EFT	BANK OF THE WEST	Payroll Liability	\$59,337.45	
<b>Sub Total</b>				<b>\$302,799.05</b>	

V. Public Forum/Public Input-10 min.

VI. Consideration of EMHS GC Action Items for Approval

A. Finance Committee and Associated Reports

Motion to accept the finance committee's report. This motion, made by Michael Wismer and seconded by Karen Thompson, Carried.

Brent McCall: Absent, James Salisbury: Absent, Doug Darner: Yea, Janea Davis: Yea, Brad Hosmer: Yea, Glenn Hushman: Yea, Harley McDaniel: Yea, Lindsay Schwebke: Yea, Karen Thompson: Yea, Michael Wismer: Yea  
Yea: 8, Nay: 0, Absent: 2

# East Mountain High School

## Account Summary Report - November 30, 2020

Fund	Adopted Budget	1st Qtr BARs	October BARs	November BARs	Current Budget	Actuals (YTD)	Encumbrances (YTD)	Available
Subtotal: Function 1000 - Instruction	\$2,449,076.00		\$14,691.00		\$2,463,767.00	\$735,635.07	\$1,395,745.31	\$332,386.62
Subtotal: Function 2100 - Support Services-Students	\$418,359.00				\$418,359.00	\$103,817.35	\$292,135.49	\$22,406.16
Subtotal: Function 2200 - Support Services-Instruction	\$118,472.00				\$118,472.00	\$686.66	\$25,858.69	\$91,926.65
Subtotal: Function 2300 - General Administration	\$418,796.00				\$418,796.00	\$146,118.11	\$233,298.94	\$39,378.95
Subtotal: Function 2400 - School Administration	\$129,093.00				\$129,093.00	\$51,209.77	\$63,672.30	\$14,210.93
Subtotal: Function 2500 - Central Services	\$170,212.00				\$170,212.00	\$72,177.00	\$106,579.45	(\$8,544.45)
Subtotal: Function 2600 - Operation & Maintenance	\$383,521.00				\$383,521.00	\$145,244.52	\$220,006.65	\$18,269.83
Subtotal: Function 2700 - Student Transportation	\$34,244.00				\$34,244.00	\$5,338.01	\$10,311.70	\$18,594.29
Subtotal: Function 2900 - Other Support Services	\$60,000.00				\$60,000.00	\$0.00	\$0.00	\$60,000.00
<b>Subtotal: Fund 11000 - Operational</b>	<b>\$4,181,773.00</b>	<b>\$0.00</b>	<b>\$14,691.00</b>	<b>\$0.00</b>	<b>\$4,196,464.00</b>	<b>\$1,260,226.49</b>	<b>\$2,347,608.53</b>	<b>\$588,628.98</b>
<b>Subtotal: Fund 14000 - Instl Matls</b>	<b>\$29,257.00</b>				<b>\$29,257.00</b>	<b>\$4,720.50</b>	<b>\$2,182.32</b>	<b>\$22,354.18</b>
<b>Subtotal: Fund 23000 - Activity Funds</b>	<b>\$131,082.00</b>				<b>\$131,082.00</b>	<b>\$4,989.29</b>	<b>\$9,959.98</b>	<b>\$116,132.73</b>
<b>Subtotal: Fund 24106 - IDEA-B</b>	<b>\$48,773.00</b>				<b>\$48,773.00</b>	<b>\$12,662.98</b>	<b>\$35,582.92</b>	<b>\$527.10</b>
<b>Subtotal: Fund 24154 - Title II</b>	<b>\$15,307.00</b>				<b>\$15,307.00</b>	<b>\$475.00</b>	<b>\$510.00</b>	<b>\$14,322.00</b>
<b>Subtotal: Fund 24301 - CARES Act</b>	<b>\$96,747.00</b>				<b>\$96,747.00</b>	<b>\$28,577.20</b>	<b>\$3,124.00</b>	<b>\$65,045.80</b>
<b>Subtotal: Fund 25264 - DOD Impact Aid</b>	<b>\$3.00</b>				<b>\$3.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3.00</b>
<b>Subtotal: Fund 26211 - Target School Grant</b>	<b>\$147.00</b>				<b>\$147.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$147.00</b>
<b>Subtotal: Fund 27107 - GOB Public School Library</b>	<b>\$4,539.00</b>		<b>\$73.00</b>		<b>\$4,612.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,612.00</b>
<b>Subtotal: Fund 27109 - Instructional Materials</b>	<b>\$7,976.00</b>				<b>\$7,976.00</b>	<b>\$3,140.00</b>	<b>\$0.00</b>	<b>\$4,836.00</b>
<b>Subtotal: Fund 29102 - Private Dir Grants</b>	<b>\$2,838.00</b>				<b>\$2,838.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,838.00</b>
<b>Subtotal: Fund 31200 - Lease Assistance</b>	<b>\$0.00</b>		<b>\$267,156.00</b>		<b>\$267,156.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$267,156.00</b>
<b>Subtotal: Fund 31400 - Special Capital Outlay-State</b>	<b>\$155,368.00</b>		<b>\$21,095.00</b>		<b>\$176,463.00</b>	<b>\$17,637.93</b>	<b>\$71,761.17</b>	<b>\$87,063.90</b>

Subtotal: Fund 31600 - HB-33	\$682,661.00				\$682,661.00	\$177,319.45	\$461.08	\$504,880.47
Subtotal: Fund 31700 - SB-9 State	\$3,098.00				\$3,098.00	\$0.00	\$3,550.69	(\$452.69)
Subtotal: Fund 31701 - SB-9 County	\$347,591.00				\$347,591.00	\$40,681.97	\$20,370.80	\$286,538.23
Subtotal: Fund 31703 - SB-9 State Match - Cash	\$9,026.00				\$9,026.00	\$0.00	\$0.00	\$9,026.00
Grand Total	\$5,716,186.00	\$0.00	\$303,015.00	\$0.00	\$6,019,201.00	\$1,550,430.81	\$2,495,111.49	\$1,973,658.70

**Approved Budget Adjustment Requests (BARs), November, 2020**

Number	Change to Fund	Description	Amount
<b>Total</b>			\$ -

- NOTES:**
- Operational Fund encumbrances decreased \$263,752.45 as of November 30, 2020
  - Actual YTD Expenditures (Actuals) increased by \$278,598.57 from October 31, 2020 through November 30, 2020
  - Payroll expenses totaled \$241,436.87 for the month of November
  - Operational Expenditures are down by \$32, 578.25 compared to the same period last year

# East Mountain High School

## Balance Sheet Report

Cycle: FY2021; Fund Class: [All]; Fund Columns: [All Non-Zero Funds]; Account Expression: [All]; Balance Date: 11/30/2020; Detail: No; Created On: 12/3/2020 4:35:45 PM

Description	11000	14000	23000	24106	24154	24301	25233	25264	26211	27109	29102	31200	31400	31600	31700	31701	31703	Total
11000 - Cash Assets	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00
11014 - B of W - Student Activity	\$0.00	\$0.00	\$34,206.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$34,206.99
11015 - B of W - Athletic Activity	\$0.00	\$0.00	\$11,738.74	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,738.74
11016 - B of W - Payroll	\$367,007.28	\$0.00	\$0.00	(\$143,820.59)	(\$614.93)	\$0.00	(\$21,315.51)	\$0.00	\$0.00	\$0.00	(\$9,155.31)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$192,100.94
11017 - B of W - Operating	(\$655,103.65)	\$31,345.40	\$0.00	\$91,663.19	(\$2,151.97)	\$0.00	\$21,315.51	\$231.00	\$147.31	(\$10,582.38)	\$11,992.91	\$0.00	\$0.00	\$335,536.80	\$0.00	\$175,605.88	\$0.00	\$0.00
11018 - B of W - SPSO	\$0.00	\$0.00	\$10,696.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,696.66
11019 - B of W - Gen Operating	\$1,194,641.84	(\$5,853.09)	\$0.00	\$40,247.74	\$2,291.90	(\$28,577.20)	\$0.00	(\$228.12)	\$0.00	\$17,582.30	\$0.00	\$0.00	(\$2,105.01)	(\$13,996.24)	\$0.00	\$54,958.23	\$9,026.00	\$1,267,988.35
<b>Subtotal of Account Type: Asset</b>	<b>\$906,745.47</b>	<b>\$25,492.31</b>	<b>\$56,642.39</b>	<b>(\$11,909.66)</b>	<b>(\$475.00)</b>	<b>(\$28,577.20)</b>	<b>\$0.00</b>	<b>\$2.88</b>	<b>\$147.31</b>	<b>\$6,999.92</b>	<b>\$2,837.60</b>	<b>\$0.00</b>	<b>(\$2,105.01)</b>	<b>\$321,540.56</b>	<b>\$0.00</b>	<b>\$230,564.11</b>	<b>\$9,026.00</b>	<b>\$1,516,931.68</b>
<b>Subtotal of Account Group: Assets</b>	<b>\$906,745.47</b>	<b>\$25,492.31</b>	<b>\$56,642.39</b>	<b>(\$11,909.66)</b>	<b>(\$475.00)</b>	<b>(\$28,577.20)</b>	<b>\$0.00</b>	<b>\$2.88</b>	<b>\$147.31</b>	<b>\$6,999.92</b>	<b>\$2,837.60</b>	<b>\$0.00</b>	<b>(\$2,105.01)</b>	<b>\$321,540.56</b>	<b>\$0.00</b>	<b>\$230,564.11</b>	<b>\$9,026.00</b>	<b>\$1,516,931.68</b>
21011 - Accounts Payable	\$625.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$625.57
23011 - Accrued Salaries and Benefits	\$1,083.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,083.52
23122 - Social Security	\$9,544.62	\$0.00	\$0.00	\$137.74	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,682.36
23123 - Medicare	\$2,505.14	\$0.00	\$0.00	\$32.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,537.36
23124 - State Retirement Contributions	\$45,934.61	\$0.00	\$0.00	\$568.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$46,502.95
23125 - Employee Insurance	\$19,695.80	\$0.00	\$0.00	(\$37.78)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,658.02
23126 - Unemployment Insurance	\$203.60	\$0.00	\$0.00	\$14.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$218.24
23141 - Federal Income Taxes	\$7,478.09	\$0.00	\$0.00	\$15.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,493.45
23147 - Voluntary Deductions	(\$2,613.43)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$2,613.43)
24214 - State Taxes	\$5,158.26	\$0.00	\$0.00	\$22.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,181.06
<b>Subtotal of Account Type: Liability</b>	<b>\$89,615.78</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$753.32</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$90,369.10</b>
32300 - Unreserved Fund Balance	\$589,419.62	\$30,199.86	\$54,139.65	(\$13,953.15)	\$0.00	\$0.00	\$0.00	\$2.88	\$147.31	\$10,139.92	\$2,837.60	(\$66,695.75)	(\$168,600.34)	\$495,100.62	(\$704.66)	\$269,389.69	\$9,026.00	\$1,210,449.25
Net Increase/Decrease	\$227,710.07	(\$4,707.55)	\$2,502.74	\$1,290.17	(\$475.00)	(\$28,577.20)	\$0.00	\$0.00	\$0.00	(\$3,140.00)	\$0.00	\$66,695.75	\$166,495.33	(\$173,560.06)	\$704.66	(\$38,825.58)	\$0.00	\$216,113.33
<b>Subtotal of Account Type: Fund Balance/Retained Earnings</b>	<b>\$817,129.69</b>	<b>\$25,492.31</b>	<b>\$56,642.39</b>	<b>(\$12,662.98)</b>	<b>(\$475.00)</b>	<b>(\$28,577.20)</b>	<b>\$0.00</b>	<b>\$2.88</b>	<b>\$147.31</b>	<b>\$6,999.92</b>	<b>\$2,837.60</b>	<b>\$0.00</b>	<b>(\$2,105.01)</b>	<b>\$321,540.56</b>	<b>\$0.00</b>	<b>\$230,564.11</b>	<b>\$9,026.00</b>	<b>\$1,426,562.58</b>
<b>Subtotal of Account Group: Liabilities/Fund Balance</b>	<b>\$906,745.47</b>	<b>\$25,492.31</b>	<b>\$56,642.39</b>	<b>(\$11,909.66)</b>	<b>(\$475.00)</b>	<b>(\$28,577.20)</b>	<b>\$0.00</b>	<b>\$2.88</b>	<b>\$147.31</b>	<b>\$6,999.92</b>	<b>\$2,837.60</b>	<b>\$0.00</b>	<b>(\$2,105.01)</b>	<b>\$321,540.56</b>	<b>\$0.00</b>	<b>\$230,564.11</b>	<b>\$9,026.00</b>	<b>\$1,516,931.68</b>

# East Mountain High School

## Statement of Revenues and Expenditures and Change in Fund Balance as of November 30, 2020

Description	11000 - Operational	14000 - Instr Matls	23000 - Activity Funds	24106 - IDEA-B	24154 - Title II	24301 - CARES Act	25264 - DOD Impact Aid	26211 - Target School Grant	27109 - Instrl Matls	29102 - Private Dir Grants	31200 - Lease Assistance	31400 - Special Capital Outlay	31600 - HB-3	31700 - SB-9 (State)	31701 - SB-9	31703 - SB-9 State Match - Cash	Total
41110 - Ad Valorem Taxes – School District	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,759.39	\$0.00	\$1,856.39	\$0.00	\$5,615.78
41701 - Fees – Activities	\$36,318.01	\$0.00	\$7,186.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$43,504.11
41920 - Contributions and Donations From Private Sources	\$3,350.05	\$0.00	\$305.93	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,655.98
41924 - Flowthrough Grants from Charter Schools	\$0.00	\$0.00	\$0.00	\$13,953.15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13,953.15
41953 - Insurance Recoveries	\$0.00	\$12.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12.95
41980 - Refund of Prior Year's Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$66,695.75	\$168,600.34	\$0.00	\$704.66	\$0.00	\$0.00	\$236,000.75
43101 - State Equalization Guarantee	\$1,448,268.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,448,268.50
43204 - Prior Year Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,532.92	\$0.00	\$0.00	\$0.00	\$0.00	\$15,532.92
<b>Total Revenue</b>	<b>\$1,487,936.56</b>	<b>\$12.95</b>	<b>\$7,492.03</b>	<b>\$13,953.15</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$66,695.75</b>	<b>\$184,133.26</b>	<b>\$3,759.39</b>	<b>\$704.66</b>	<b>\$1,856.39</b>	<b>\$0.00</b>	<b>\$1,766,544.14</b>
51100 - Salaries Expense	\$739,032.01	\$0.00	\$0.00	\$9,439.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$748,471.05
51300 - Additional Compensation	\$52,533.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$52,533.68
52111 - Educational Retirement	\$111,567.80	\$0.00	\$0.00	\$1,335.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$112,903.40
52112 - ERA - Retiree Health	\$15,769.32	\$0.00	\$0.00	\$188.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,958.05
52210 - FICA Payments	\$40,764.76	\$0.00	\$0.00	\$552.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$41,316.89
52220 - Medicare Payments	\$10,706.51	\$0.00	\$0.00	\$129.15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,835.66
52311 - Health and Medical Premiums	\$46,122.02	\$0.00	\$0.00	\$866.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$46,988.62
52312 - Life	\$172.61	\$0.00	\$0.00	\$4.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$177.31
52313 - Dental	\$2,931.37	\$0.00	\$0.00	\$92.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,023.69
52314 - Vision	\$437.43	\$0.00	\$0.00	\$20.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$457.59
52500 - Unemployment Compensation	\$495.37	\$0.00	\$0.00	\$29.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$524.72
52710 - Workers Compensation Premium	\$19,406.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,406.00
52720 - Workers Compensation Employer's Fee	\$337.65	\$0.00	\$0.00	\$5.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$342.85
53211 - Diagnosticians - Contracted	\$930.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$930.10
53212 - Speech Therapists - Contracted	\$5,482.94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,482.94
53330 - Professional Development	\$295.00	\$0.00	\$0.00	\$0.00	\$475.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$770.00
53411 - Auditing	\$10,457.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,457.95
53413 - Legal	\$1,454.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,454.73
53414 - Other Professional/Technical Services	\$17,737.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,737.28
53711 - Other Charges	\$19,738.80	\$0.00	\$2,125.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$21,864.79
54311 - Maintenance & Repair Furniture/Fixtures/Equipment	\$1,884.94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,884.94
54315 - Maintenance & Repair - Bldgs/Grnds/Equipment (SB-9)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$623.72	\$0.00	\$623.72
54411 - Electricity	\$10,161.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,161.22
54412 - Natural Gas (Buildings)	\$1,040.89	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,040.89
54415 - Water/Sewage	\$7,140.89	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,140.89
54416 - Communication Services	\$34,635.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$34,635.01
54500 - Construction Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13,902.75	\$0.00	\$0.00	\$0.00	\$13,902.75
54630 - Rentals of Computers and Related Equipment	\$9,675.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,675.73
54640 - Lease to Purchase	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$163,416.70	\$0.00	\$32,683.34	\$0.00	\$196,100.04
55200 - Property/Liability Insurance	\$50,602.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50,602.00
55812 - Board Training	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00
55914 - Contracts - Interagency	\$1,347.87	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,347.87
55915 - Other Contract Services	\$11,130.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,130.84
55916 - Bus Inspections	\$145.63	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$145.63
56109 - Instructional Materials On-Line Digital Subscriptions	\$0.00	\$396.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$396.00
56111 - Instructional Materials Cash - 50% Textbooks	\$0.00	\$4,324.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,324.50
56112 - Other Textbooks	\$12,112.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,112.13
56113 - Software	\$13,085.84	\$0.00	\$0.00	\$0.00	\$0.00	\$21,025.01	\$0.00	\$0.00	\$3,140.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,374.91	\$0.00	\$44,625.76
56118 - General Supplies and Materials	\$10,445.25	\$0.00	\$2,863.30	\$0.00	\$0.00	\$6,152.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,460.76
56216 - Maintenance Supplies/Parts	\$244.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$244.92
57331 - Fixed Assets (More Than \$5,000)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,637.93	\$0.00	\$0.00	\$0.00	\$0.00	\$17,637.93
57332 - Supply Assets (\$5,000 or Less)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,399.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,399.98
<b>Total Expenditure</b>	<b>\$1,260,226.49</b>	<b>\$4,720.50</b>	<b>\$4,989.29</b>	<b>\$12,662.98</b>	<b>\$475.00</b>	<b>\$28,577.20</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,140.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$17,637.93</b>	<b>\$177,319.45</b>	<b>\$0.00</b>	<b>\$40,681.97</b>	<b>\$0.00</b>	<b>\$1,550,430.81</b>
<b>Total Other Financing Sources (Uses)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses</b>	<b>\$227,710.07</b>	<b>(\$4,707.55)</b>	<b>\$2,502.74</b>	<b>\$1,290.17</b>	<b>(\$475.00)</b>	<b>(\$28,577.20)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$3,140.00)</b>	<b>\$0.00</b>	<b>\$66,695.75</b>	<b>\$166,495.33</b>	<b>(\$173,560.06)</b>	<b>\$704.66</b>	<b>(\$38,825.58)</b>	<b>\$0.00</b>	<b>\$216,113.33</b>
Fund Balance, Beginning of year	\$589,419.62	\$30,199.86	\$54,139.65	(\$13,953.15)	\$0.00	\$0.00	\$2.88	\$147.31	\$10,139.92	\$2,837.60	(\$66,695.75)	(\$168,600.34)	\$495,100.62	(\$704.66)	\$269,389.69	\$9,026.00	\$1,210,449.25
<b>Fund Balance, End of year</b>	<b>\$817,129.69</b>	<b>\$25,492.31</b>	<b>\$56,642.39</b>	<b>(\$12,662.98)</b>	<b>(\$475.00)</b>	<b>(\$28,577.20)</b>	<b>\$2.88</b>	<b>\$147.31</b>	<b>\$6,999.92</b>	<b>\$2,837.60</b>	<b>\$0.00</b>	<b>(\$2,105.01)</b>	<b>\$321,540.56</b>	<b>\$0.00</b>	<b>\$230,564.11</b>	<b>\$9,026.00</b>	<b>\$1,426,562.58</b>

VII. Reports  
A. Principal

# Latest from PED

- No projected timeline for middle/high school re-entry  
Watch Bernalillo County red, yellow, green status
- Small group (5:1) Special Ed and Athletics can resume after Jan.18...IF:
- school participates in surveillance testing (10% of staff weekly)
- If hybrid becomes an option, student cohorting is required (no switching classes, teachers)
- Currently reporting student and staff COVID positive cases to PED, Enviro. Dept.

# Updates to Spring remote procedures

- Wednesdays full Student Teacher Engagement time in the morning
- Tighten up attendance
- Grade level advocacy collaboration
- Equitable grading procedures (late work is accepted, etc)

**Location**

- 25 La Madera Rd, Sandia Park, NM 87047



**School Leadership**

- Trey Smith, Principal
- Governing Board Members:
  1. Brent McCall, Chair
  2. Brad Hosmer, Vice-Chair
  3. Michael Wismer, Secretary
  4. Doug Darner
  5. Karen Thompson
  6. James Salisbury
  7. Harley McDaniel
  8. Lindsay Schwebke
  9. Glenn Husman
  10. Janea Davis

**Mission/Vision**

- Mission: As a small regional school, East Mountain High School uses best practices to engage students in curricular programs, involve students in the community, and prepare students for success after graduation, including college, career and citizenship.
- Vision: East Mountain High School is a model college-preparatory school that provides outstanding learning experiences which engage, challenge and inspire each individual to achieve excellence.

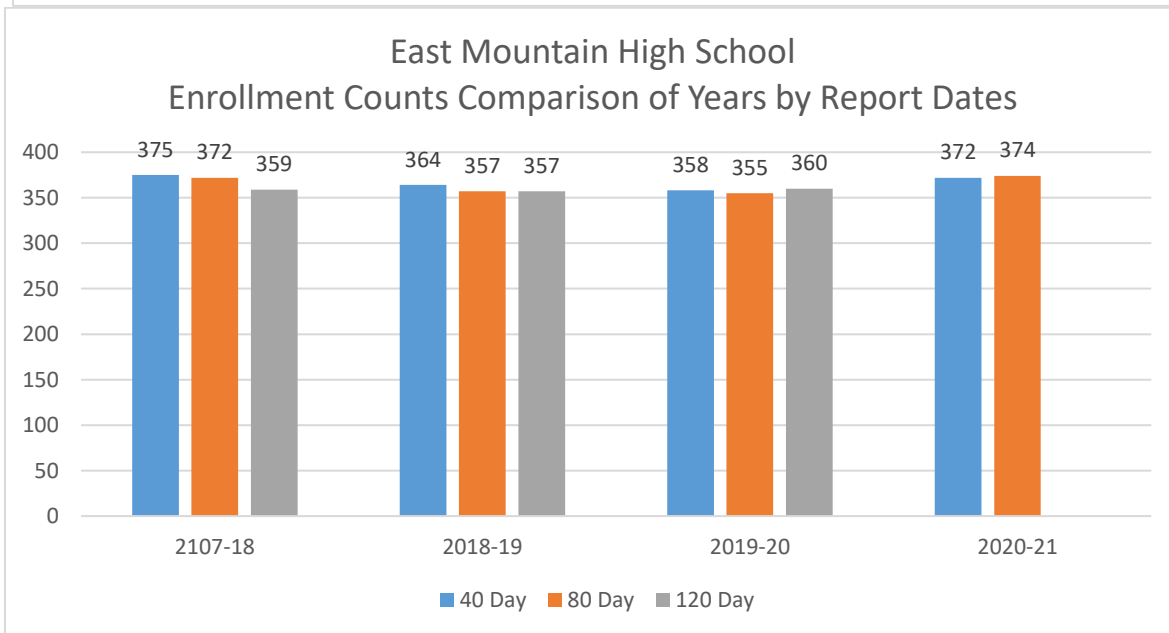
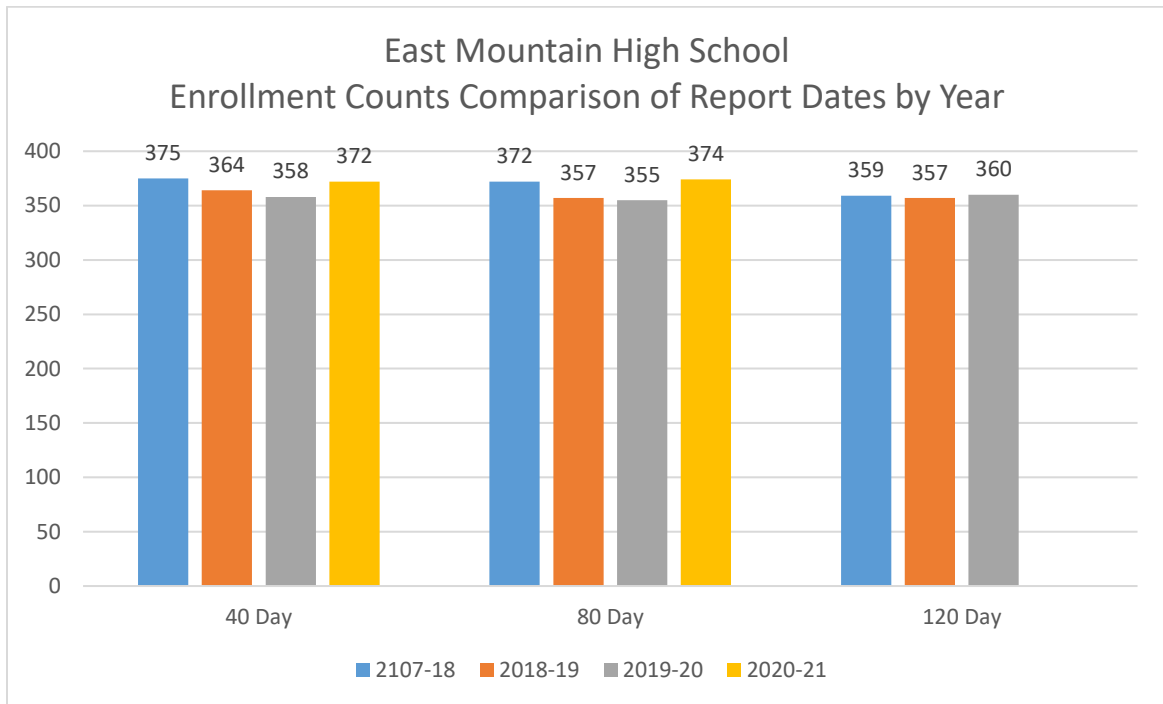
**History**

- Originally Chartered by the Public Education Commission in 1999
- Renewed by APS in 2015, 2020
  - Contract: July 1, 2020-June 30, 2025

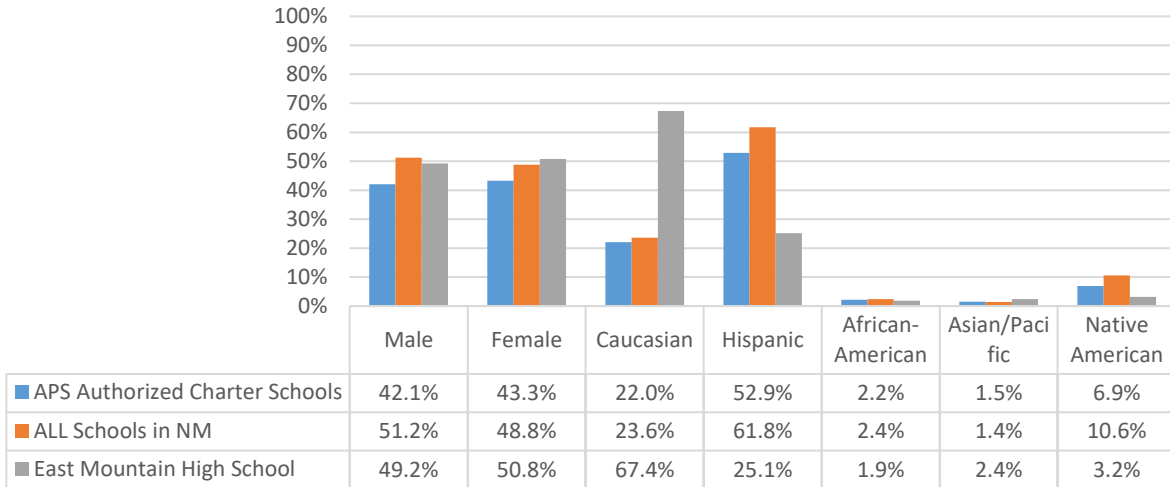
- Renewal due: October 1, 2024
- Received Blue Ribbon in 2018
- Received Early College status in 2018

**Demographics**

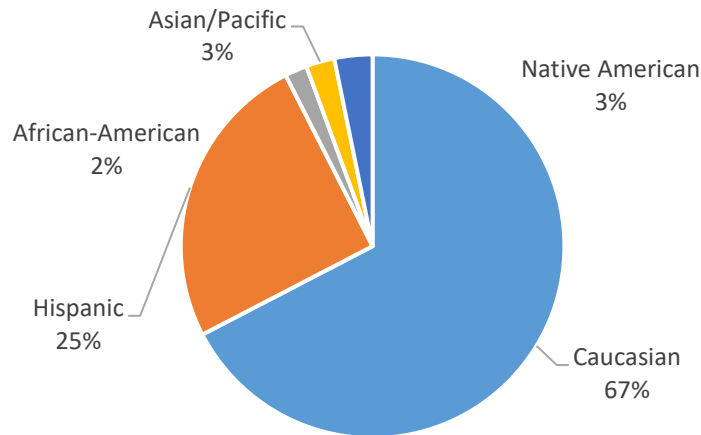
- The enrollment cap is 390.

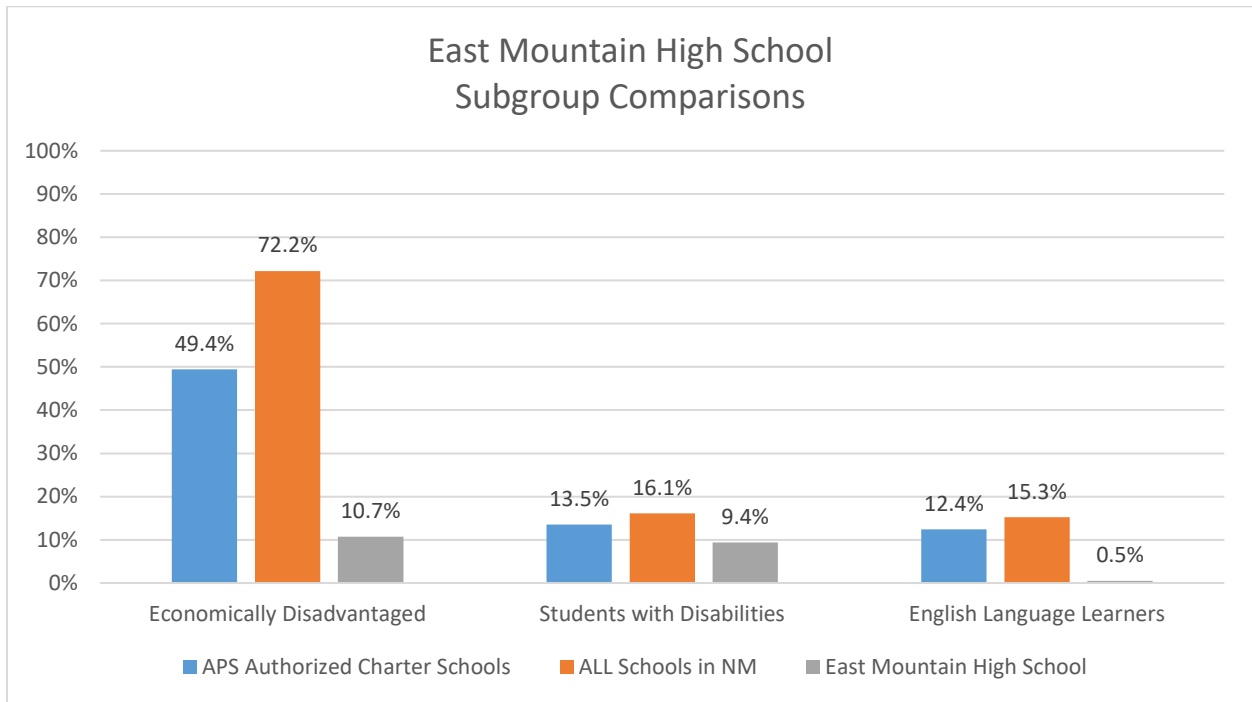


East Mountain High School  
Demographics Compared to All Schools in New Mexico and APS  
Authorized Charter Schools



East Mountain High School  
Racial Make-Up of Students

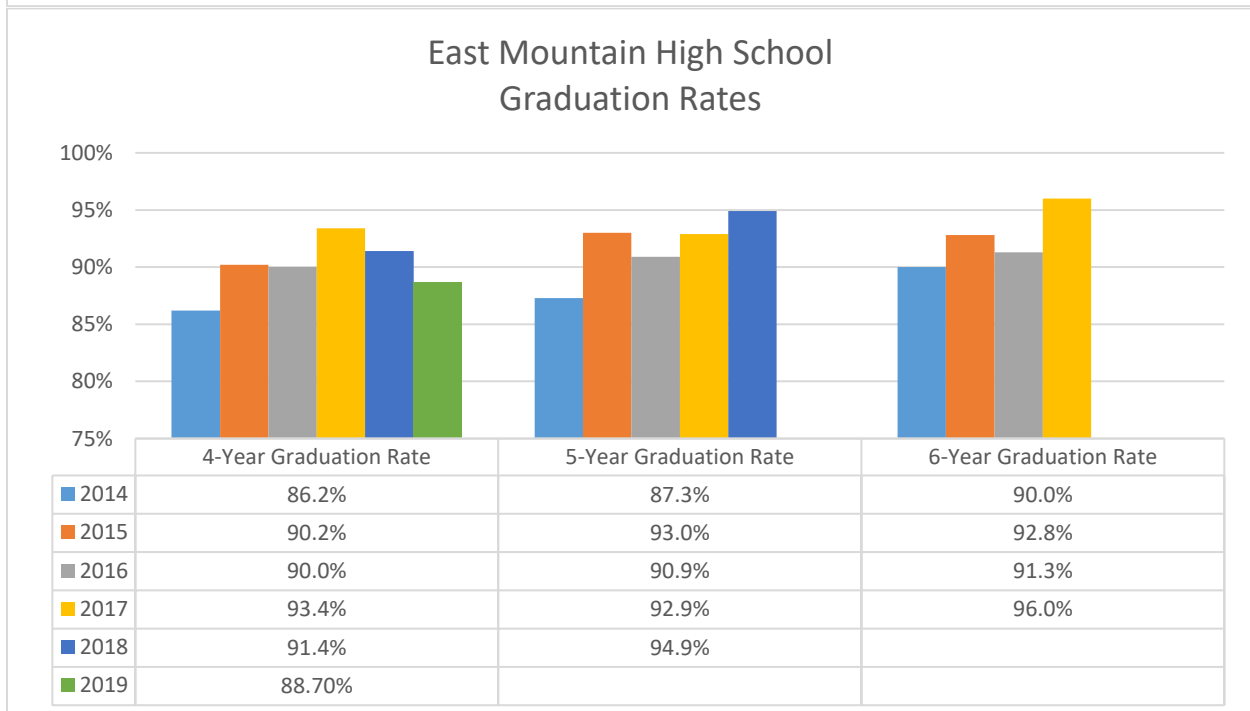
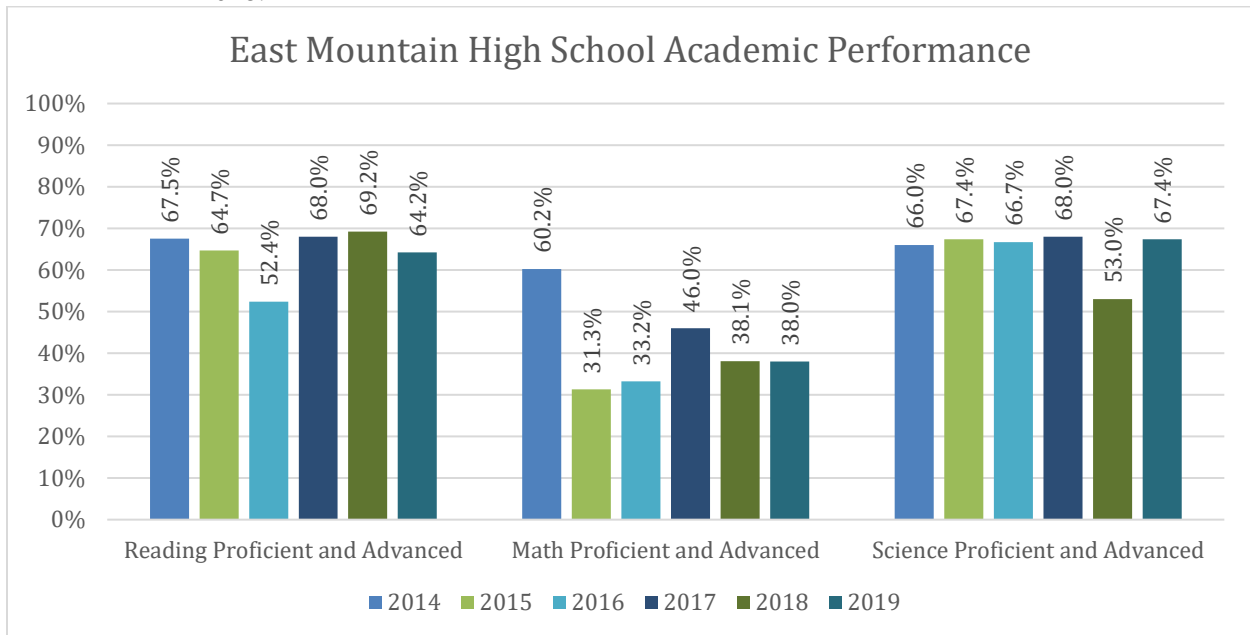




**Academic Performance**

School Report Card:

- 2014: A
- 2015: A
- 2016: A
- 2017: A
- 2018: A



<b>Academic Performance</b>	
	<p><b>Mission Specific Goals</b></p> <ol style="list-style-type: none"> <li>1) Provide goal statements for your current two mission specific goals.               <ol style="list-style-type: none"> <li>a) <i>If you don't have or know your two mission specific goals, go to step 3.</i></li> </ol> </li> <li>2) Provide any data from the last calendar year if available.</li> <li>3) Provide any new mission specific goals or revisions to your current goals.</li> </ol>
	<p><b>Continuous Learning Plan</b></p> <ol style="list-style-type: none"> <li>1) Provide highlights of your Continuous Learning Plan</li> <li>2) Provide data from your Continuous Learning Plan (ex. Engagement, etc.)</li> </ol>
	<p><b>Re-Entry Plan (Fall)</b></p> <ol style="list-style-type: none"> <li>1) Provide highlights of your Re-Entry Plans</li> <li>2) Where are you now in the re-entry plan (ex. Virtual for semester/year vs. Hybrid)</li> <li>3) What are your plans for instruction in the Spring?</li> <li>4) Successes from first part of the fall semester?</li> <li>5) Concerns from first part of the fall semester?</li> <li>6) Provide any data from your Re-Entry Plan (ex. Engagement, enrollment, surveys, etc.)</li> </ol>
<i>For Spring Site Visit</i>	<p><b>Re-Entry Plan (Spring)</b></p> <ul style="list-style-type: none"> <li>⇒ <i>Section will be reviewed in the Spring.</i></li> <li>⇒ <i>Expectations will be updated and shared by February 2021</i></li> </ul>
	<p><b>Strategic Planning (90-Day Plan in New Mexico DASH – Fall)</b></p> <ol style="list-style-type: none"> <li>1) Provide highlights of your 90-day plans</li> <li>2) How has the focus, on changing adult behavior for improvement in academic achievement, impacted your school?</li> </ol>
<i>For Spring Site Visit</i>	<p><b>Strategic Planning (90-Day Plan in New Mexico DASH – Spring)</b></p> <ol style="list-style-type: none"> <li>1) Provide highlights of your 90-day plans</li> <li>2) How has the focus, on changing adult behavior for improvement in academic achievement, impacted your school?</li> </ol>
<b>Educational Plan</b>	
<i>For Spring Site Visit</i>	<p><b>Mission of the School</b></p> <ol style="list-style-type: none"> <li>1) Describe how you have been able to maintain your mission during virtual/hybrid education.</li> </ol>
<i>For Spring Site Visit</i>	<p><b>Teaching Aligned to Mission</b></p> <ul style="list-style-type: none"> <li>• <i>Possible virtual classroom observation in the Spring</i></li> </ul>
	<p><b>Education Law Compliance</b></p> <ol style="list-style-type: none"> <li>1) Describe how you have measured engagement with students during virtual/hybrid education.</li> <li>2) Describe any changes you have made to your attendance policy.</li> </ol>
	<p><b>Social/Emotional Support of Students</b></p> <ol style="list-style-type: none"> <li>1) Describe how you have supported students social/emotional needs.</li> </ol>
<i>For Spring Site Visit</i>	<p><b>Discipline Policies and Practices</b></p> <ol style="list-style-type: none"> <li>1) Describe or Provide a copy of the data that you used to analyze discipline.</li> <li>2) Describe any changes you have made to your discipline policy or practice as a result of analyzing that data.</li> </ol>



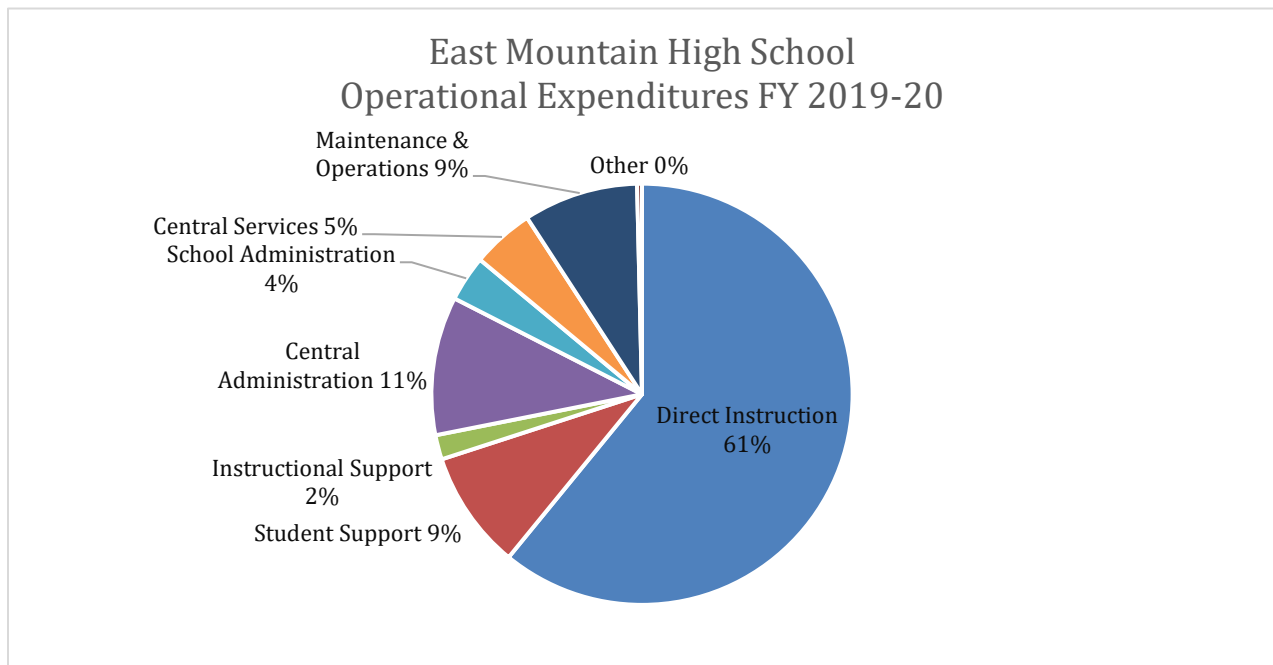
<i>For Spring Site Visit</i>	<b>Controversial Issues</b> 1) Provide a copy of your instruction of controversial issues policy
	<b>English Learners</b> 1) Describe how you have supported English Learners during virtual/hybrid education.
<b>Governing Council</b> - <i>For the following items please provide the information in the Google Document, located on the Google Drive titled "Governing Council Information."</i>	
	<b>Bylaws/Policies</b>
	<b>Controversial Issues</b>
	<b>Membership/Regular Meetings</b>
	<b>Training</b>
	<b>Oversight of School Management</b>
<b>Employees</b>	
<i>For Spring Site Visit</i>	<b>Licensure</b> • Will be measured through STARS Report
<i>For Spring Site Visit</i>	<b>Employee Rights</b> • Provide a link to your employee handbook.
<i>For Spring Site Visit</i>	<b>Background Checks</b> • Provide your Background Check Policy
	<b>Professional Development Plan</b> • Describe your professional development plan for teachers, staff, and school leaders.
<b>Operations</b>	
	<b>Admissions/Lottery/Wait Lists</b> Describe how your admission/lottery/wait list process was changed or improved because of the Pandemic.
<i>For Spring Site Visit</i>	<b>Facilities</b> • Provide an update on your facility. (ex. Renovating an area, upgrades, improvements, or expansion)
<i>For Spring Site Visit</i>	<b>Safe School Plan</b> • Will be measured as schools turn in their site safety plan on December 4.
<i>For Spring Site Visit</i>	<b>Transparency</b> • Provide a link to the sunshine portal on your website. • Provide a link to the 2019-20 performance framework on your website.
<i>For Spring Site Visit</i>	<b>Education Technology Plan</b> • Describe your education technology plan to support student learning.

	Meets
	Working to Meet
	Does Not Meet

**Financial Information**

Operational Expenditures by Function

		%	Amount	Example of Expenditures by Fund
1000	Direct Instruction	61%	\$2,055,713.59	Teachers, EAs, instructional coaches, etc.
2100	Student Support	9%	\$306,800.77	Social workers, counseling, ancillary services, etc.
2200	Instructional Support	2%	\$63,382.93	Library/Media services, instruction-related technology, academic student assessment, etc.
2300	Central Administration	11%	\$359,069.64	Governance Council, executive administration, community relations, etc.
2400	School Administration	4%	\$118,666.99	School Administrator, etc.
2500	Central Services	5%	\$161,309.22	Business Manager, human resources, printing, technology services, etc.
2600	Maintenance and Operations	9%	\$297,347.96	M&O of buildings, upkeep of grounds and vehicles, security, safety, etc.
	Other	0%	\$12,576.77	Student Transportation
	<b>GRAND TOTAL</b>		<b>\$3,374,867.87</b>	



A total of 75% of Operational dollars go directly to supporting student success, including expenditures in Direct Instruction, Student Support, Instructional Support and School Administration.



**East Mountain High School**  
2020-21 FALL Site Visit Report

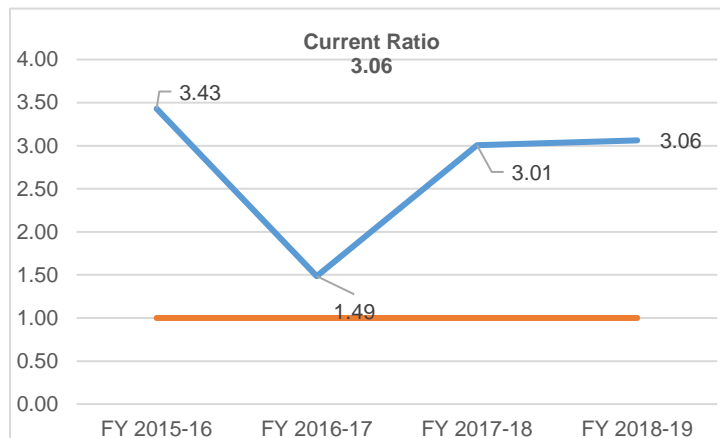
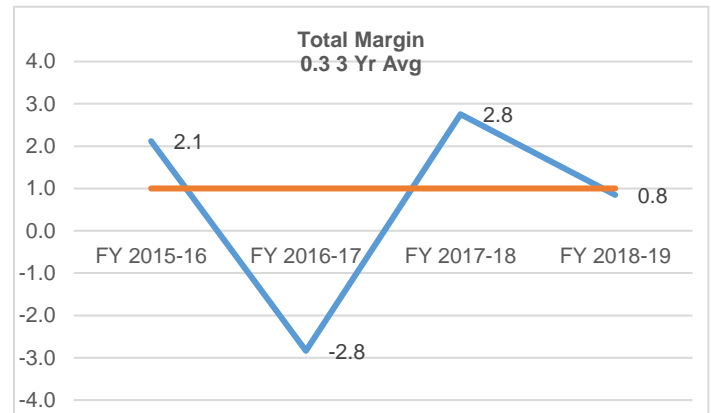
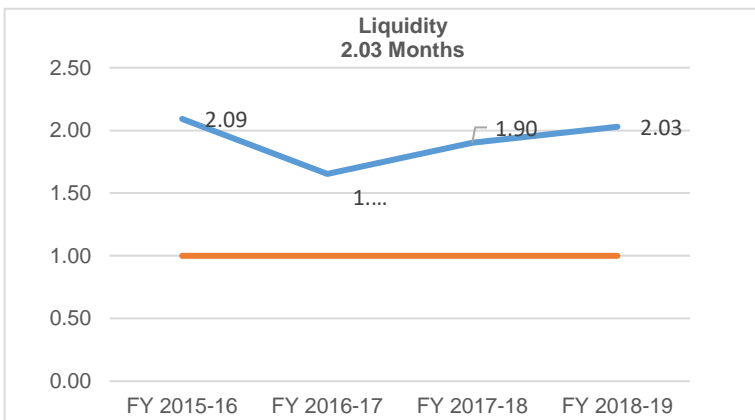
Charter School Name: East Mountain High School  
Date of Site Visit: October 7, 2020  
Name of Reviewer: Roberta Velasquez

	Meets
	Working to Meet
	Does Not Meet

This portion will contain data calculated by Charter School Business Manager- 2018-19 Data is being used for calculations below

1. Current Ratios - Measures the school's ability to pay its debt as they come due. Ratio should be greater than 1:1 and not less than or equal to 0.9
2. Liquidity - Measures the school's ability to pay its obligations over the next 12 months. School should have at least 1 month and not less than .5 months
3. Total Margin - Measures the deficit or surplus a school yields out of its total revenues. Three year should be positive and most recent year is positive
4. Special Education Maintenance Of Effort (MOE) - School YTD expenditures must be equal to or greater than previous year or meet one of the three allowable exceptions

**Financial Performance**



**Financial Compliance**

*Upload all requested documents one week prior to site visit. Specifics are below, if you have questions, contact Roberta.*

	<p><b>Audit Findings</b></p> <ul style="list-style-type: none"> <li>• Upload updated Internal Control Policies and Procedures Last reviewed in March 2020. Process of review is ongoing.</li> </ul>
	<ul style="list-style-type: none"> <li>• Upload current approved Correction Action Plan             <ul style="list-style-type: none"> <li>○ File Name: [School Name] - CAP</li> </ul> </li> </ul>
	<p><b>Chief Procurement Officer Compliance</b></p> <ul style="list-style-type: none"> <li>○ Trey Smith -License expires July 2021</li> </ul>
	<p><b>Business Official License Consultant hired July 20, 2020 due to employee being out on leave.</b></p> <ul style="list-style-type: none"> <li>○ Nancy Holmquist license expires June 30, 2024</li> <li>○ Mike Vigil license expires June 30, 2022 (Contracted)</li> </ul>
	<p><b>Finance and Audit Committee Members</b></p> <ul style="list-style-type: none"> <li>• List provided by Charter Leader</li> </ul>
	<p><b>Financial Reports posted on Website</b></p> <ul style="list-style-type: none"> <li>• Charter School Business Manager to review independently:             <ul style="list-style-type: none"> <li>○ Link to Sunshine portal present</li> <li>○ Governing Council minutes from most recent GC meeting posted</li> <li>○ Financial Reports presented to GC posted on website</li> <li>○ BARS have been approved by GC and noted in minutes</li> <li>○ Disbursements have been approved by GC and noted in minutes</li> </ul> </li> </ul>
	<p><b>Special Ed Maintenance of Effort</b></p> <ul style="list-style-type: none"> <li>• Charter School Business Manager to review SPED MOE to determine if school is on target for FYE compliance</li> </ul>

### Financial Audit

	<p><b>Bank Reconciliation</b></p> <ul style="list-style-type: none"> <li>• Upload most recent approved bank reconciliation. Reviewed August 2020</li> </ul>
	<p><b>Journal Entries</b></p> <ul style="list-style-type: none"> <li>• Must be approved by second party             <ul style="list-style-type: none"> <li>○ Reviewed all JE's. GC reviews and approves. E-mails from Trey with approval provided.</li> </ul> </li> </ul>
	<p><b>Cash Receipts</b></p> <ul style="list-style-type: none"> <li>• Upload Cash receipt journal from accounting system</li> <li>• Upload cash receipt, bank deposit receipt, and corresponding bank statement Reviewed 3 cash receipts, 7/17/20 for \$810.45, 7/20 For \$928.83, and 8/18/20 for \$70.00</li> </ul>
	<p><b>Payroll Reports</b></p> <ul style="list-style-type: none"> <li>• Charter School Business Manager will review bank reconciliation to ensure timely submission             <ul style="list-style-type: none"> <li>○ CRS-1 report due 25<sup>th</sup> of the following month submitted 9/22/2020</li> <li>○ Educational Retirement Board (ERB) due 15<sup>th</sup> of each month submitted 9/14/2020</li> <li>○ Retiree Health Care (RHC) due 10<sup>th</sup> of each month</li> <li>○ New Mexico Public School Insurance Authority (NMPSIA) due 10<sup>th</sup> of each month submitted 10/5/2020</li> </ul> </li> </ul>
	<p><b>Purchase Orders</b></p> <ul style="list-style-type: none"> <li>• Upload a purchase order report. Reviewed Staples and Gardenswartz PO's</li> </ul>
	<p><b>Request for Reimbursement – must be submitted quarterly for all funds that run through APS</b></p> <ul style="list-style-type: none"> <li>• RfR's submitted monthly now that Vigil Group is helping. They are normally done on a monthly basis.</li> </ul>



**Special Education Review**

0-59% - Does not Meet	60-79% - Working to Meet	80-100% - Meets
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<b>1. Processes and Accountability</b>	Total points= <u>15.88</u> / <u>18.88</u> points = <u>84</u> %
<b>2. IEP Compliance</b>	Total points= <u>29</u> / <u>30</u> points = <u>97</u> %
<b>3. Transition Compliance</b>	Total points= <u>17</u> / <u>18</u> points = <u>94</u> %
<b>4. Evaluation Compliance</b>	Total points= <u>8.5</u> / <u>12</u> points = <u>71</u> %

Follow-up to previous site visit from Spring 2020		
Site Visit – 4/29/20	Recommendations	Evidence of Improvement During Current Visit
<ul style="list-style-type: none"> <li>• <b>East Mountain H.S. has no pending previously identified concerns.</b></li> </ul>		

\* **Highlighted** items have not been completed. Follow-up will be conducted in the **spring 2021**.

<b><u>Current site visit - Fall 2020</u></b>	
Date: <u>10/7/20</u>	Reviewer: <u>Patricia Espinoza</u>
Grades: <u>9th-12th</u>	Total Enrollment: <u>350</u> SWD: <u>37</u> GI: <u>66</u>
SPED providers: <u>3-Sp. Ed. Teachers including Sp. Ed. Coordinator, 1-SW, 2-EAs</u>	
Contracted: <u>SLP, Diagnostician</u>	
Documents due date: <u>10/2/20</u>	Date documents were uploaded: <u>10/2/20</u>



<b>1. Processes and Accountability</b>		<b>18.25 points</b>
<i>*See links to state and federal regulations for additional guidance</i>		
<b>1.a. The school has Special Education Policies and procedures that address implementation of IDEA and New Mexico Special Education Rules</b> – Each New Mexico public agency, within the scope of its authority, shall develop and implement appropriate policies, procedures, programs and services to ensure that all children with disabilities who reside within the agency’s educational jurisdiction, ... are identified and evaluation and have access to a free appropriate public education (FAPE) in compliance with all applicable requirements of state and federal laws and regulations. If the public charter school is an LEA, that charter school is responsible for ensuring that the requirements are met 6.31.2.9(A), 6.31.2.11(I)(3) <b>The school has a policy that states their provision of a free appropriate public education for all students with disabilities – 2 points</b>		
		Total points = <u>2</u> /2
<b>1.b. The school has a written process that documents how they keep track of IEPs and Re-evaluations.</b> a) The school has a written description for completing IEPs – 2 points b) The school has a written description for completing Reevaluations – 2 points c) The school has an updated master spreadsheet with student demographics, IEP and Reevaluation due dates – 3 points		
		Total points = <u>7</u> /7
<b>1.c. The School has Discipline plan that outlines implementation of school wide discipline policy for Students with Disabilities. Discipline policy includes specific provisions for students with disabilities and plan for the school to utilize IEP in discipline of students with disabilities – 3 points</b>		
		Total points = <u>3</u> /3
<b>1.d. School has a plan for the provision of an Alternative Education Setting (AES) and a written manifestation process.</b> A removal of a child with a disability from the child’s current educational placement is a change of placement if: The removal is for more than 10 school days in a row; or The child has been subjected to a series of removals that constitute a pattern (34 CFR §300.536) – 2 points		
		Total points = <u>3</u> /3
<b>1.e. The school has a written document explaining their continuum of services.</b> The school shall ensure that a continuum of alternative placements is available to meet the needs of children with disabilities for special education and related services. 34 C.F.R. 300.115(a) – 3 points		
		Total points = <u>0</u> /3
<b>1.f. Special Education Coordinator Training Attendance – APS sponsored – Each item - .25 points</b> Sep. 2019 <u>YES</u> Nov. 2019 <u>YES</u> Jan. 2020 <u>    </u> March 2020 <u>    </u>		
		Total points = <u>.5</u> /.5
<b>1.g. Special education caseloads are balanced and with a licensed special education teacher per STARS report.</b> Caseload waivers are appropriate for school size – Each reporting period - .33 points  40 <sup>th</sup> <u>YES</u> 80 <sup>th</sup> <u>    </u> 120 <sup>th</sup> <u>    </u>		
		Total points = <u>.33</u> /.33
<b>1. Processes and Accountability</b>		Total points= <u>15.88</u> / <u>18.88</u> points



<p><b>2. IEP Compliance</b>  <b>The following parts of the IEP reviewed are in compliance.</b>  <i>See links to state and federal regulations for additional guidance.</i></p> <p style="text-align: right;"><b>36 - 50 possible points*</b>  <i>*Points will be adjusted to reflect all areas reviewed</i></p>	
<p><b>2.a. The IEPs reviewed are current per STARS report.</b> An IEP Team meeting must be held to review the child's IEP periodically, but not less than annually, to determine whether the annual goals for the child are being achieved. (34 C.F.R. § 300.324(b)(1)(i)). - <b>Each reporting period - 2 points</b></p> <p>40<sup>th</sup> <u>YES</u>      80<sup>th</sup> _____      120<sup>th</sup> _____</p>	<p><b>Total points = <u>2</u>/2</b></p>
<p><b>2.b. PLPs-Present levels of performance- Includes scores, data and narratives.</b> Must include all related services. The IEP shall include a statement of the child's present levels of academic achievement and functional performance. 34 CFR 300.320(a)(1) -</p> <p><b>Must meet al requirements per IEP - Each IEP - 2 points</b></p>	<p><b>Total points = <u>4</u>/4</b></p>
<p><b>2.c. Goals- Must be measurable.</b> Must include all related services. An IEP shall include both academic and functional goals. The IEP shall include a statement of measurable annual goals, including academic and functional goals. 34 C.F.R. § 300.320(a)(3) and 71 Fed. Reg. 46662 (August 14, 2006) -</p> <p><b>Must meet al requirements per IEP - Each IEP - 2 points</b></p>	<p><b>Total points = <u>4</u>/4</b></p>
<p><b>2.d. PTGs-Goals must include measurable progress towards goals.</b> The IEP shall include a description of how the child's progress toward meeting the annual goals will be measured; and when periodic reports on the progress the child is making toward meeting the annual goals (such as through the use of quarterly or other periodic reports, concurrent with the issuance of report cards) will be provided to the parent. (34 C.F.R. § 300.320(a)(2)(ii))</p> <p><b>Must meet al requirements per IEP - Each IEP - 2 points</b></p> <p><b>IEP #2- Student newly enrolled, points were adjusted.</b></p>	<p><b>Total points = <u>2</u>/2</b></p>
<p><b>2.e. Service Schedule- Accurately reflects beginning date, frequency, duration and location of services, including related services.</b> The IEP shall include a statement of the special education and related services to be provided to the child, or on behalf of the child. (34 C.F.R. § 300.39(b)(3))</p> <p><b>Must meet al requirements per IEP - Each IEP - 2 points</b></p>	<p><b>Total points = <u>4</u>/4</b></p>
<p><b>2.f. LRE- data based and reflects how the student is placed within the continuum of service. The Least Restrictive Environment</b> section of the IEP provides the necessary documentation that the IEP Team determined placement in the least restrictive environment according to the IDEA requirements and this procedural directive. (20 U.S.C. §1412(a)(5)(A); also, 34 C.F.R. §300.114(a)(2))</p> <p><b>Must meet all requirements per IEP - Each IEP - 1 points</b></p>	<p><b>Total points = <u>2</u>/2</b></p>
<p><b>2.g. PWN- Prior Written Notice - Records all proposals by school and parents- documents what was discussed including the continuum of services.</b> Special education and related services are included in a child's FAPE; and therefore, a proposal to revise a child's IEP, which typically involves a change to the type, amount, or location of the special education and related services being provided to a child, would trigger requirements to provide prior written notice. (34 CFR § 300.503)</p> <p><b>Must meet al requirements per IEP - Each IEP - 2 points</b></p> <p><b>IEP #1 &amp; IEP #2 - Both are missing a proposal for the level of service. (1.5 points each)</b></p>	<p><b>Total points = <u>3</u>/4</b></p>



<p><b>2.h. IEP Team Participants</b>-The <i>IEP Team Meeting Participants</i> signature page of the IEP shall reflect the members of the IEP Team who were present and participated in the IEP Team meeting, and shall further provide the necessary documentation that the IEP Team meeting was duly constituted. The names of the IEP Team meeting participants shall be typed as well as their participation reflected by their signature. (34 C.F.R. § 300.321(a))</p> <p><b>Must meet all requirements per IEP – Each IEP – 1 points</b> <span style="float: right;"><b>Total points = <u>2</u>/2</b></span></p>
<p><b>2.i. Parent Involvement:</b> Schools shall afford parents of a child with a disability an opportunity to participate in meetings with respect to the identification, evaluation, and educational placement of the child and the provision of FAPE to the child. (34 C.F.R. § 300.501(b)(1))</p> <p><b>Must meet all requirements per IEP – Each IEP – 1 points</b> <span style="float: right;"><b>Total points = <u>2</u>/2</b></span></p>
<p><b>2.j. Parent notification:</b> The steps Schools shall take to ensure parent participation in EDT and/or IEP Team meetings shall include notifying parents of the meeting early enough to ensure that they will have an opportunity to attend and scheduling the meeting at a mutually agreed on time and place. (34 C.F.R. § 300.322(a))</p> <p><b>Must meet all requirements per IEP – Each IEP – 1 points</b> <span style="float: right;"><b>Total points = <u>2</u>/2</b></span></p>
<p><i>The following items will be reviewed only for IEPs that include data indicating these items should be addressed by the IEP team.</i></p> <p><i>Total points will be adjusted accordingly.</i></p>
<p><b>2.k. Testing Accommodations</b> – A statement of accommodations necessary to measure the academic achievement and functional performance of the child on state and districtwide assessment. 34 CFR 300.320(a)(6)(i)</p> <p><b>Must meet all requirements per IEP – Each IEP – 1 points</b> <span style="float: right;"><b>Total points = <u>2</u>/2</b></span></p>
<p><b>2.l. FBA/BIP if appropriate</b>- The IEP team must, in the case of a child whose behavior impedes the child’s learning or that of others, consider the use of positive behavioral interventions and supports, and other strategies, to address that behavior. Including conducting Functional Behavior Assessments (FBAs) and integration of Behavioral Intervention Plans (BIPs) into the IEPs. 34 CFR 300.324(a)(2)(i), (6.31.2.11(F) (1) NMAC)</p> <p><b>Alternate Assessment</b> – If the IEP team determines that a child must take an alternate assessment, the IEP must contain a statement of why the child cannot participate in the regular assessment and why the particular alternate assessment selected is appropriate for the child. 34 CFR 300.320(a)(6)(ii). Alternate Assessment must be included in the IEP.</p> <p><b>ESY - The school has ESY eligibility data recorded for every student receiving Extended School Year services.</b> ESY services may be provided only if a child’s IEP Team determines, on an individual basis, that the services are necessary for the provision of FAPE to the child. (34 C.F.R. § 300.106(a)(1-2))</p> <p><b>Each item per IEP – 1 point</b> <span style="float: right;"><b>Total points = <u>N/A</u>/1</b></span></p>
<p><b><u>2. IEP Compliance</u></b> <span style="float: right;"><b>Total points= <u>29</u> / <u>30</u> points</b></span></p>



<p><b>3. Transition Compliance</b></p> <p><b>The transition plans for students with disabilities (age 14+) are in compliance with Indicator 13.</b> Schools shall integrate transition planning into the IEP process. The <i>Transition Services</i> section of the IEP includes the results of transition assessment, the student’s post-secondary goals and course of study, and coordinated set of activities. However, transition services also shall be incorporated throughout the IEP including in the annual goals, special education and related services. 34 CFR 300.320(b), (6.31.2.11(G) (2) NMAC)</p>	
<b>9 – 27 points</b>	
<p><b>3.a. Measurable post-secondary goals:</b> The IEP must include appropriate measurable post-secondary goals based upon age appropriate transition assessments related to Training, Education, Employment, and <i>Where appropriate</i>, independent living skills. (34 C.F.R. § 300.320(b) (1); 6.31.2.11(G) (3) (a) NMAC)</p>	
<p><b>Must meet all requirements per IEP – Each IEP – 1 points</b></p>	<p><b>Total points = <u>2</u>/2</b></p>
<p><b>3.b. Post-secondary goals updated annually</b> – IEP must be current and contain Measurable post-secondary goals. Goals should be reviewed/updated annually.</p>	
<p><b>Must meet all requirements per IEP – Each IEP – 1 points</b></p>	<p><b>Total points = <u>2</u>/2</b></p>
<p><b>3.c. Transition assessment</b> – The IEP must include evidence that the measurable post-secondary goals were based on age appropriate transition assessment(s). Age appropriate transition assessments from multiple sources providing information on strengths, needs, preferences, and interests.</p>	
<p><b>Must meet all requirements per IEP – Each IEP – 1 points</b></p>	<p><b>Total points = <u>2</u>/2</b></p>
<p><b>3.d. Course of study</b> – The IEP must include a course of study that will reasonably enable the student to meet his or her post-secondary goals. Included in the course of study: A multi-year description, current school year through anticipated exit year, credits to be earned for all years, and specific electives identified by course name.</p>	
<p><b>Must meet all requirements per IEP – Each IEP – 1 points</b></p>	<p><b>Total points = <u>1</u>/2</b></p>
<p><b>IEP #1 &amp; IEP #2 – Both IEPs, Course of Study is missing the school year the students will be completing each grade level. (.5 points each IEP)</b></p>	
<p><b>3.e. Coordinated Transition activities</b> – The IEP must include coordinated transition activities that will reasonably enable the student to meet his/her postsecondary goals related to: Instruction, Related service(s), Community experience(s), Development of employment and post-school objectives, Acquisition of daily living skills (if appropriate) and Functional evaluation (if appropriate)</p>	
<p><b>Must meet all requirements per IEP – Each IEP – 1 points</b></p>	<p><b>Total points = <u>2</u>/2</b></p>
<p><b>3.f. Annual goals related to post school goals</b> – The IEP must include annual IEP goal(s) related to the student’s transition services needs.</p>	
<p><b>Must meet all requirements per IEP – Each IEP – 1 points</b></p>	<p><b>Total points = <u>2</u>/2</b></p>



<p><b>3.g. Student invited to IEP Team meeting</b> – The student’s file must include documented evidence that the student was invited to participate in his/her IEP meeting prior to the date the meeting was held.</p> <p><b>Must meet all requirements per IEP – Each IEP – 1 points</b> <span style="float: right;"><b>Total points = <u>2</u>/2</b></span></p>
<p><b>3.h. Participating agency</b> – If appropriate, the IEP must include evidence that a representative of any participating agency was invited to the IEP meeting with the prior consent of the parent or student who has reached the age of majority.</p> <p><b>Must meet all requirements per IEP – Each IEP – 1 points</b> <span style="float: right;"><b>Total points = <u>2</u>/2</b></span></p>
<p><b>3.i. All students by the age of 14 have been informed of Rights That Will Transfer at Age of Majority.</b> Beginning no later than the first IEP to be in effect when the child turns fourteen (14), or younger, if determined appropriate by the IEP team, and updated annually thereafter; the IEP shall include a statement that the child has been informed of the child’s rights under the IDEA that will transfer to the child on reaching the age of majority. (34 C.F.R. § 300.320(c); 6.31.2.11(G) (3) (c) NMAC).</p> <p><b>Must meet all requirements per IEP – Each IEP – 1 points</b> <span style="float: right;"><b>Total points = <u>2</u>/2</b></span></p>
<p><b>3.j. Special Education IEPs submitted on time for SPP 13 upload – 1.5 points</b></p> <p>SPP 13 IEP file upload due date _____ File upload date completed _____ <span style="float: right;"><b>Total points = <u>N/A</u>/1.5</b></span></p> <p><u>Will complete after SPP-13 upload</u></p>
<p><b>3.k. All districts are required to administer and report Post-School Outcomes Survey</b>, even if they had no high school students that exited in the reporting year. The Public Education Department, Special Education Bureau conducts an annual State-Wide Follow-up Study, as a mandated requirement of the State Performance Plan, to provide post school follow-up information to OSEP to address <b>SPP Indicator 14</b>.</p> <p><b>PSO surveys completed and uploaded by September 30, 2020 – 1.5 points</b> <span style="float: right;"><b>Total points = <u>N/A</u>/1.5</b></span></p> <p><u>Will complete in the spring 2021</u></p>
<p><b><u>3. Transition Compliance</u></b> <span style="float: right;"><b>Total points= <u>17</u> / <u>18</u> points</b></span></p>



<p><b>4. Evaluation Compliance</b>  <b>The following parts of the Evaluation reviewed are in compliance</b>  <i>* See links to state and federal regulations for additional guidance.</i></p>		<p><b>10 - 20 possible points*</b>  <i>*Points will be adjusted to reflect all areas reviewed</i></p>
<p><b>4.a. The school is in compliance with Indicator 11 per STARS report (60 day timeline: signed consent/date evaluation is complete)</b> to comply with this regulation, the school shall conduct a full and individual initial evaluation, in accordance with §300.305 and §300.306, before the initial provision of special education and related services to a child with a disability. (34 C.F.R. § 300.301(a))  <b>Each reporting period - 1 point</b>            40<sup>th</sup> <u>N/A</u>      80<sup>th</sup> _____      120<sup>th</sup> _____  <b>No Initial Evaluations</b></p>		<p><b>Total points= <u>N/A</u>/1</b></p>
<p><b>4.b. The Re-evaluations are current per STARS report.</b> Schools shall reevaluate a child with a disability at least once every three (3) years, unless the parent and the district agree that a reevaluation is unnecessary. (34 C.F.R. § 300.303(b)(2)) - <b>Each reporting period - 2 points</b>            40<sup>th</sup> <u>YES</u>      80<sup>th</sup> _____      120<sup>th</sup> _____</p>		<p><b>Total points= <u>2</u>/2</b></p>
<p><b>4.c. REED - Review of existing evaluation data.</b> As part of an initial evaluation (if appropriate) and as part of any reevaluation under this part, the IEP Team and other qualified professionals, as appropriate, must - Review existing evaluation data on the child, including - Evaluations and information provided by the parents of the child; Current classroom-based, local, or State assessments, and classroom-based observations; and Observations by teachers and related services providers; 34 CFR 300.305 (a)(1)(i,ii,iii)  <b>REED document - 5 points</b>  <b>IEP #2- REED is incomplete, missing current Academic performance. (3.5 points)</b></p>		<p><b>Total points= <u>3.5</u>/5</b></p>
<p><b>4.d. PWN - Prior Written Notice of intent to Evaluate/Reevaluate - Notice.</b> The public agency must provide notice to the parents of a child with a disability, in accordance with § 300.503, that describes any evaluation procedures the agency proposes to conduct. 34 CFR 300.304(a)  <b>Each evaluation's PWN - 2 point</b>  <b>IEP #2 - Missing PWN notifying parents of the intent to Reevaluate.</b></p>		<p><b>Total points= <u>0</u>/2</b></p>
<p><b>4.e. Consent for Initial Evaluation/Reevaluation with testing - Parental consent for initial evaluation.</b> (1)(i) The public agency proposing to conduct an initial evaluation to determine if a child qualifies as a child with a disability under § 300.8 must, after providing notice consistent with §§ 300.503 and 300.504, obtain informed consent, consistent with § 300.9, from the parent of the child before conducting the evaluation. <b>Parental consent for reevaluations.</b> Must obtain informed parental consent, in accordance with § 300.300(a)(1), prior to conducting any reevaluation of a child with a disability. 34 CFR 300.300(a) &amp;(c)(1)(i)  <b>Each evaluation's consent - 3 points</b>  <b>Reevaluation conducted with no formal testing.</b></p>		<p><b>Total points= <u>N/A</u>/3</b></p>



<p><b>4.f. Initial Evaluation/Reevaluation Report - Initial evaluations.</b> Each public agency must conduct a full and individual initial evaluation, in accordance with §§ 300.304 through 300.306, before the initial provision of special education and related services to a child with a disability under this part. <b>Reevaluations.</b> A public agency must ensure that a reevaluation of each child with a disability is conducted in accordance with §§ 300.304 through 300.311 - If the public agency determines that the educational or related services needs, including improved academic achievement and functional performance, of the child warrant a reevaluation; or if the child's parent or teacher requests a reevaluation. The public agency provides a copy of the evaluation report and the documentation of determination of eligibility at no cost to the parent. 34 CFR 300.301(a), 34 CFR 300.303(a)(1-2), 34 CFR 300.306(a)(2)</p> <p><b>Each evaluation's report - 3 points</b> <span style="float: right;"><b>Total points= <u>N/A</u> /3</b></span></p> <p><b>Reevaluation conducted with no formal testing.</b></p>
<p><b>4.g. Eligibility Determination Team Meeting (Initial/Reevaluation) - Determination of eligibility.</b> Upon completion of the administration of assessments and other evaluation measures, for each eligibility being considered - A group of qualified professionals and the parent of the child determines whether the child is a child with a disability, as defined in § 300.8, in accordance with paragraph (c) of this section and the educational needs of the child. In the case of a <b>reevaluation</b> of a child, whether the child continues to need special education and related services; 34 CFR 300.306(a)(1), 34 CFR 300.305 (a)(2)(iii)(B)</p> <p><b>Complete EDT forms per evaluation - 3 points</b> <span style="float: right;"><b>Total points= <u>3</u> /3</b></span></p>
<p><b>4.h. Initial IEPs - provision of services.</b> Each public agency must ensure that - A meeting to develop an IEP for a child is conducted <u>within 30 days</u> of a determination that the child needs special education and related services; 34 CFR 300.323(c)(1)</p> <p><b>30 days initial placement timeline - 2 points</b> <span style="float: right;"><b>Total points= <u>N/A</u> /2</b></span></p> <p><b>File reviewed included a Reevaluation</b></p>
<p><b>4.i. Consent for Initial Placement - Parental consent for services.</b> A public agency that is responsible for making FAPE available to a child with a disability must obtain informed consent from the parent of the child before the initial provision of special education and related services to the child. 34 CFR 300.300 (b)(1)</p> <p><b>Consent for initial placement - 2 points</b> <span style="float: right;"><b>Total points= <u>N/A</u> /2</b></span></p> <p><b>File reviewed included a Reevaluation</b></p>
<p><b><u>4. Evaluation Compliance</u></b> <span style="float: right;"><b>Total points= <u>8.5</u> / <u>12</u> points</b></span></p>

Concerns from Current Visit – 10/7/20	Recommendations	Action Plan (with completion dates)
<p><b>2.g. IEP Compliance - PWN – Prior Written Notice – IEP #1 &amp; IEP #2 – Both are missing a proposal for the level of service.</b></p>	<p>PWNs <b>must</b> include all items and options the <b>Public Agency</b> and/or <b>Parent/guardian</b> proposed during the IEP meeting. Proposals must include detailed documentation that supports the proposal. This page is a summary of the discussions held during the meeting. It includes information about: (but not limited to)</p> <ul style="list-style-type: none"> <li>-Provision of <b>services</b> and <b>setting</b></li> <li>-Provision of Related Services &amp; supports</li> <li>-Transition information (Transition services, goals, graduation path, outside agencies, transfer of rights)</li> <li>-State testing and accommodations</li> <li>-Behavioral supports</li> </ul> <p>*Refer to “IEP Manual October 2011” Technical Manual from NMPED.</p>	<p>Ensure all IEPs include a complete and accurate Prior Written notice of all proposed actions. Proposals must include proper justification based on data that justifies reason for acceptance or rejection.</p> <p align="right"><b>Review spring 2021</b></p>
<p><b>3.d. Transition Plan – Course of Study IEP #1 &amp; IEP #2 - Course of Study is missing the school year the students will be completing each grade.</b></p>	<p>Transition IEPs must include a multi-year description of coursework from the student’s current to anticipated exit year that is designed to help achieve the student’s desired post-school goals.</p>	<p>Train staff to ensure this section is completed accurately.</p> <p align="right"><b>Review spring 2021</b></p>
<p><b>4.c. Evaluation – REED – Review of Existing Evaluation Data IEP #2– REED is incomplete, missing current Academic performance.</b></p>	<p>As part of ... any reevaluation under this part, the IEP Team and other qualified professionals, as appropriate, must Review existing evaluation data on the child, including - Evaluations and information provided by the parents of the child; current classroom-based, local, or state assessments, and classroom-based observations; and observations by teachers and related services providers; to determine if additional data is needed.</p>	<p>For upcoming reevaluations, ensure the REED includes all the necessary data that will enable the Eligibility Determination Team to make the appropriate decisions as part of the Reevaluation process.</p> <p align="right"><b>Review spring 2021</b></p>
<p><b>4.d. Evaluation-PWN – Prior Written Notice of intent to Evaluate/Reevaluate IEP # 2 – Missing PWN notifying parents of the intent to evaluate.</b></p>	<p>The public agency must provide notice to the parents of a child with a disability, in accordance with § 300.503, that describes any evaluation procedures the agency proposes to conduct.</p>	<p>Ensure PWN is provided to parents prior to conducting any evaluation.</p> <p align="right"><b>Review spring 2021</b></p>

\* **Highlighted** items will be followed-up during **Spring 2021 site visit**.

VIII. Discussion or Information Items (No action required)

A. Policy Committee Update

Discussion was tabled

IX. Parking Lot Items for Future GC Meetings

X. GC Board Member Comments

XI. Chair's Report/Comment

XII. Next Meeting Announcement

Next Meeting will be January 25, 2020 at 6pm

XIII. Adjournment

Motion to adjourn. This motion, made by Michael Wismer and seconded by Karen Thompson, Carried.

Brent McCall: Absent, James Salisbury: Absent, Doug Darner: Yea, Janea Davis: Yea, Brad Hosmer: Yea, Glenn Hushman: Yea, Harley McDaniel: Yea, Lindsay Schwebke: Yea, Karen Thompson: Yea, Michael Wismer: Yea

Yea: 8, Nay: 0, Absent: 2

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: 001-024-2021-0007-1

Fund Type: General Fund / Capital Outlay / Debt Service

Adjustment Type: Increase

Fiscal Year: 2020-2021

Entity Name: East Mountain High School

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

Contact: Nancy Holmquist, Business Manager

Total Approved Budget (Flowthrough):

Phone: 505-281-7400

Email: nholmquist@eastmountainhigh.net

<b>FLOWTHROUGH ONLY</b>	
Budget Period: Jul 1 2020 12:00AM	To: Jun 30 2021 12:00AM
A. Approved Carryover:	
B. Total Current Year Allocation:	
D. Total Funding Available:	

Revenue 11000.0000.11111 \$86,891

Fund	Function	Object	Program	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
11000 Operational	1000 Instruction	56112 Other Textbooks	1010 Regular Education (K-12) Programs	0000 No Job Class	\$30,000	\$6,065	\$36,065	
11000 Operational	1000 Instruction	56113 Software	1010 Regular Education (K-12) Programs	0000 No Job Class	\$3,500	\$9,087	\$12,587	
11000 Operational	1000 Instruction	56113 Software	2000 Special Programs	0000 No Job Class	\$500	\$1,103	\$1,603	
11000 Operational	1000 Instruction	56113 Software	4020 Alternative and At-Risk Programs	0000 No Job Class	\$1,000	\$2,336	\$3,336	
11000 Operational	2100 Support Services-Students	53212 Speech Therapists - Contracted	2000 Special Programs	0000 No Job Class	\$20,000	\$9,000	\$29,000	
11000 Operational	2100 Support Services-Students	53414 Other Services	0000 No Program	0000 No Job Class	\$90,000	\$3,000	\$93,000	
11000 Operational	2500 Central Services	53414 Other Services	0000 No Program	0000 No Job Class		\$16,200	\$16,200	
11000 Operational	2600 Operation & Maintenance of Plant	54311 Maintenance & Repair - Furniture/Fixtures/Equipment	0000 No Program	0000 No Job Class	\$500	\$1,500	\$2,000	
11000 Operational	2600 Operation & Maintenance of Plant	54416 Communication Services	0000 No Program	0000 No Job Class	\$100,000	\$36,000	\$136,000	
11000 Operational	2600 Operation & Maintenance of Plant	57332 Supply Assets (\$5,000 or less)	0000 No Program	0000 No Job Class	\$1,000	\$2,600	\$3,600	
Sub Total						\$86,891		
Indirect Cost								
<b>DOC. TOTAL</b>						\$86,891		

**Justification:**

Align budget with audited actual cash balance

Compliance with Sections 10-15-1 and 22-8-12, NMSA, 1978 Compilation:

A. The requested budget/changes were authorized at a scheduled Board of Education or Governance Council meeting open to the public on:

B. Justification for the transfer: Explanation such as "underbudgeted", "insufficient budget", or "needed to close out Project" ARE NOT ACCEPTABLE. Attach additional sheets if necessary.

ALL TRANSFER BARS MUST NET OUT TO ZERO ON THE DOC. TOTAL LINE.

**Approvals by Digital Signature**

<u>Name</u>	<u>Role</u>	<u>Date</u>
Nancy Holmquist	Business Manager	12/30/2020 11:45:29 AM
Trey Smith	Superintendent	1/4/2021 1:29:26 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:** 001-024-2021-0008-I  
**Fund Type:** General Fund / Capital  
Outlay / Debt Service  
**Adjustment Type:** Increase

**Fiscal Year:** 2020-2021

**Entity Name:** East Mountain High School

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

**Contact:** Nancy Holmquist, Business Manager

**Total Approved Budget (Flowthrough):**

**Phone:** 505-281-7400

**Email:** nholmquist@eastmountainhigh.net

<b>FLOWTHROUGH ONLY</b>	
<b>Budget Period:</b> Jul 1 2020 12:00AM	<b>To:</b> Jun 30 2021 12:00AM
<b>A. Approved Carryover:</b>	
<b>B. Total Current Year Allocation:</b>	
<b>D. Total Funding Available:</b>	

Revenue 31600.0000.11112 \$74,708

Fund	Function	Object	Program	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
31600 Capital Improvem ents HB- 33	4000 Capital Outlay	57331 Fixed Assets (more than \$5,000)	0000 No Program	0000 No Job Class		\$24,708	\$24,708	
31600 Capital Improvem ents HB- 33	4000 Capital Outlay	57332 Supply Assets (\$5,000 or less)	0000 No Program	0000 No Job Class		\$50,000	\$50,000	
Sub Total						\$74,708		
Indirect Cost								
<b>DOC. TOTAL</b>						\$74,708		

**Justification:**

Align budget with audited fund balance

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.

<b>Approvals by Digital Signature</b>		
<u>Name</u>	<u>Role</u>	<u>Date</u>
Nancy Holmquist	Business Manager	12/30/2020 12:12:49 PM
Trey Smith	Superintendent	1/4/2021 1:29:59 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: 001-024-2021-0009-I

Fund Type: Flowthrough

Adjustment Type: Increase

Fiscal Year: 2020-2021

Entity Name: East Mountain High School

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

Contact: Nancy Holmquist, Business Manager

Total Approved Budget (Flowthrough):

Phone: 505-281-7400

Email: nholmquist@eastmountainhigh.net

<b>FLOWTHROUGH ONLY</b>	
Budget Period: 07/01/2020	To: 06/30/2021
A. Approved Carryover:	
B. Total Current Year Allocation:	
D. Total Funding Available:	

Revenue 31701.0000.11112 \$54,632

Fund	Function	Object	Program	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
31701 Capital Improvem ents SB-9 Local	4000 Capital Outlay	56113 Software	0000 No Program	0000 No Job Class	\$15,000	\$25,000	\$40,000	
31701 Capital Improvem ents SB-9 Local	4000 Capital Outlay	56118 General Supplies and Materials	0000 No Program	0000 No Job Class		\$500	\$500	
31701 Capital Improvem ents SB-9 Local	4000 Capital Outlay	57331 Fixed Assets (more than \$5,000)	0000 No Program	0000 No Job Class	\$66,504	\$29,132	\$95,636	
Sub Total						\$54,632		
<b>Indirect Cost</b>								
<b>DOC. TOTAL</b>						\$54,632		

**Justification:**

Align budget with audited fund balance

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.

<b>Approvals by Digital Signature</b>		
<u>Name</u>	<u>Role</u>	<u>Date</u>
Nancy Holmquist	Business Manager	12/30/2020 12:30:06 PM
Trey Smith	Superintendent	1/4/2021 1:30:10 PM



REPORT OF INDEPENDENT AUDITORS,  
FINANCIAL STATEMENTS, AND SUPPLEMENTARY INFORMATION

**EAST MOUNTAIN HIGH SCHOOL**  
**(A Component Unit of Albuquerque Municipal**  
**School District No. 12)**

June 30, 2020

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**East Mountain High School**  
(A Component Unit of Albuquerque Municipal  
School District No. 12)

**OFFICIAL ROSTER (UNAUDITED)**

**June 30, 2020**

**East Mountain High School Governing Council**

Brent McCall, President

Bradley Hosmer, Vice President

Michael Wismer, Secretary

**East Mountain High School Administration**

Trey Smith, Head Administrator/Principal

Amanda Millea, Dean of Instruction

Nancy Holmquist, Business Manager

**East Mountain School Foundation Government Council**

McKenzie Bishop, President

Elveta Bishop, Treasurer

## **Report of Independent Auditors**

East Mountain High School  
Governing Council and  
Mr. Brian S. Colón, Esq., New Mexico State Auditor

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information, and the budgetary comparison for the general fund and the major special revenue funds of East Mountain High School (the School), a component unit of Albuquerque Municipal School District No. 12, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the School's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditors' Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the School as of June 30, 2020, and the respective changes in financial position and the respective budgetary comparison for the general fund and the major special revenue funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Emphasis of Matter***

As discussed in Note 1, the financial statements of the School are intended to present the financial position and the changes in financial position of only that portion of the governmental activities, each major fund, the aggregate remaining fund information, and the budgetary comparisons for the general fund and major special revenue funds of the Albuquerque Public Schools that is attributable to the transactions of the School. They do not purport to, and do not, present fairly the financial position of the Albuquerque Public Schools as of June 30, 2020, and the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

### ***Other Matters***

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5 through 10 and the schedule of proportionate share of the net pension liability/contributions on page 52 through 55 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### ***Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the School's basic financial statements. The combining nonmajor fund financial statements and the 2.2.2 NMAC, required schedules presented as supplementary schedules, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplementary 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. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated November 3, 2020, on our consideration of the School'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 solely 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 effectiveness of the School's 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 School's internal control over financial reporting and compliance.

*Mess Adams LLP*

Albuquerque, New Mexico  
November 3, 2020

# **East Mountain High School (A Component Unit of Albuquerque Municipal School District No. 12) Management's Discussion and Analysis Year Ended June 30, 2020**

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This section of the East Mountain High School (the School) financial report represents our discussion and analysis of the financial performance of the School for the year ended June 30, 2020. This information should be read in conjunction with the audited financial statements included in this report.

## ***Financial Highlights***

The School's average daily membership (ADM) for the fiscal year ended June 30, 2020 was 358 students, a decrease of 2 students over the 2019 ADM of 360.

## ***Overview of the Financial Statements***

The audited financial statements of the School consist of four sections. They are as follows:

- Report of Independent Auditors
- Management's Discussion and Analysis (required supplementary information)
- Basic Financial Statements
- Required supplemental section that presents required schedules.

The *Basic Financial Statements* include two types of statements that present different views of the School's finances. The first is the *Government-Wide Statements*. The government-wide statements are presented on the full accrual basis of accounting and include the statement of net (deficit) position and the statement of activities. The statement of net (deficit) position includes all of the School's assets, deferred outflows of resources, liabilities and deferred inflows of resources. The statement of activities summarizes the School's revenues and expenses for the current year. A net (expense) revenue format is used to indicate to what extent each function is self-sufficient.

The second set of statements included in the basic financial statements is the *Fund Financial Statements*, which are presented for the School's governmental funds. These statements present the governmental funds on the modified accrual basis of accounting, measuring the near term inflows and outflows of financial resources and what is available at year-end to spend in the next fiscal year. The fund financial statements focus on the School's most significant funds. Because a different basis of accounting is used in the government-wide statements, reconciliation from the governmental fund financial statements to the government-wide statements is required. The government-wide statements provide information about the School as an economic unit while the fund financial statements provide information on each of the financial resources of each of the School's major funds.

## ***Government-Wide Statements***

The government-wide statements report information about the unit as a whole using accounting methods similar to those used by private-sector companies. The statement of net (deficit) position includes all of the School's assets, deferred outflows of resources, liabilities, and deferred inflows of resources. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

**East Mountain High School**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Management's Discussion and Analysis**  
**Year Ended June 30, 2020**

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The two government-wide statements report the School's net (deficit) position and how they have changed. Net (deficit) position is the difference between the School's assets and deferred outflows of resources and the liabilities and deferred inflows of resources. This is one way to measure the unit's financial health or position.

Over time, increases or decreases in the School's net (deficit) position is an indicator of whether its financial position is improving or deteriorating.

To assess the School's overall health, you need to consider additional non-financial factors such as changes in the County's property tax base and the condition of its school buildings and other physical assets.

The unit's activities are divided into two categories in the government-wide statements:

- *Governmental activities:* Most of the School's basic services are included here, such as regular and special education, transportation, and administration. State and federal aid finance most of these activities.
- *Component unit:* The Foundation's primary activity for fiscal year 2019 was to perform fundraisers during the year to support the School's operations.

### ***Fund Financial Statements***

The fund financial statements provide more detailed information about the School's funds, focusing on its most significant or "major" funds—not the unit as a whole. Funds are accounting devices the School uses to keep track of specific sources of funding and spending on particular programs.

The School has established other funds to control and manage money for a particular purpose or to show that it is properly using certain revenues.

*Governmental funds:* Most of the School's basic services are included in the governmental funds, which generally focus on two things: 1) how cash and other assets that can readily be converted to cash flow in and out, and 2) the balances left at year-end that are available for spending. As a result of this focus, the governmental funds statements provide a detailed short-term view that helps the reader determine whether there are more or fewer financial resources that can be spent in the coming year to finance the School's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, additional information at the bottom of the governmental fund statements, in the form of a reconciliation, explains the relationship (or differences) between the government-wide and the fund financial statements. The School has several governmental funds which include but are not all encompassing: the General Fund, the Public School Capital Outlay Fund, SB-9 Capital Improvement Fund and other special revenue funds.

**East Mountain High School**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Management's Discussion and Analysis**  
**Year Ended June 30, 2020**

---

**Financial Analysis of the School as a Whole**

Net (deficit) position is an indicator of the fiscal health of the School. Total assets and deferred outflows of resources decreased by \$1,039,621 when compared to prior year. Total liabilities and deferred inflows of resources exceeded total assets and deferred outflows of resources by \$4,811,892 as of June 30, 2020. This deficit is primarily related to the net pension liability and other post-employment benefits of \$6,591,517.

**Table A-1**  
**The School's Net (Deficit) Position**

	FY 2020	FY 2019	Amount Change	Total % Change
Assets:				
Current and other assets	\$ 1,457,742	\$ 1,292,396	\$ 165,346	13%
Capital and noncurrent assets	2,500,899	2,603,177	(102,278)	-4%
Total assets	<u>3,958,641</u>	<u>3,895,573</u>	<u>63,068</u>	<u>2%</u>
Deferred outflows of resources	<u>1,168,629</u>	<u>2,131,550</u>	<u>(962,921)</u>	<u>-45%</u>
Total assets and deferred outflows of resources	<u>\$ 5,127,270</u>	<u>\$ 6,027,123</u>	<u>\$ (899,853)</u>	<u>-15%</u>
Liabilities:				
Current liabilities	\$ 384,782	\$ 421,984	\$ (37,202)	-9%
Noncurrent liabilities	8,315,265	11,995,014	(3,679,749)	-31%
Total liabilities	<u>8,700,047</u>	<u>12,416,998</u>	<u>(3,716,951)</u>	<u>-30%</u>
Deferred inflows of resources	<u>1,099,962</u>	<u>668,986</u>	<u>430,976</u>	<u>64%</u>
Net position:				
Net investment in capital assets	484,246	309,258	174,988	57%
Restricted	799,296	607,172	192,124	32%
Unrestricted (deficit)	<u>(5,956,281)</u>	<u>(7,975,291)</u>	<u>2,019,010</u>	<u>-25%</u>
Total net position (deficit)	<u>(4,672,739)</u>	<u>(7,058,861)</u>	<u>2,386,122</u>	<u>-34%</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 5,127,270</u>	<u>\$ 6,027,123</u>	<u>\$ (899,853)</u>	<u>-15%</u>

**East Mountain High School**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Management's Discussion and Analysis**  
**Year Ended June 30, 2020**

**Table A-2**  
**Changes in the School's Net (Deficit) Position**

	FY 2020	FY 2019	Amount Change	Total % Change
Revenues:				
Program revenues:				
Charges for services	\$ 107,875	\$ 163,498	\$ (55,623)	-34%
Operating grants and contributions	2,106,939	362,908	1,744,031	481%
Capital grants and contributions	528,592	81,021	447,571	552%
Total program revenues	<u>2,743,406</u>	<u>607,427</u>	<u>2,135,979</u>	<u>352%</u>
General revenues:				
State equalization guarantee	3,248,300	2,915,928	332,372	11%
Miscellaneous	66,163	119,563	(53,400)	-45%
Property taxes	383,463	368,555	14,908	4%
Total general revenue	<u>3,697,926</u>	<u>3,404,046</u>	<u>293,880</u>	<u>9%</u>
Total revenues	<u>6,441,332</u>	<u>4,011,473</u>	<u>2,429,859</u>	<u>61%</u>
Expenses:				
Instruction	2,144,213	3,122,078	(977,865)	-31%
Support services	1,334,074	1,206,772	127,302	11%
Facilities, material, supplies, and other services	461,989	494,133	(32,144)	-7%
Interest expense - lease purchase	114,934	133,924	(18,990)	-14%
Total expenses	<u>4,055,210</u>	<u>4,956,907</u>	<u>(901,697)</u>	<u>-18%</u>
Change in net position	<u>2,386,122</u>	<u>(945,434)</u>	<u>3,331,556</u>	<u>-352%</u>
Net position, beginning of year	(7,058,861)	(6,113,427)	(945,434)	15%
Net position, end of year (deficit)	<u>\$ (4,672,739)</u>	<u>\$ (7,058,861)</u>	<u>\$ 2,386,122</u>	<u>-34%</u>

**Financial Analysis of the School's Funds**

*Governmental funds:* The focus of the School's governmental funds is to provide information on near-term inflows, outflows, and balances of usable resources. Such information is useful in assessing the School's financing requirements.

The School's governmental funds reported a combined fund balance of \$1,348,576 at June 30, 2020, an increase of \$205,320 from the \$1,143,256 reported at June 30, 2019. The School's General Fund reported an increase in fund balance for the year of \$48,738.

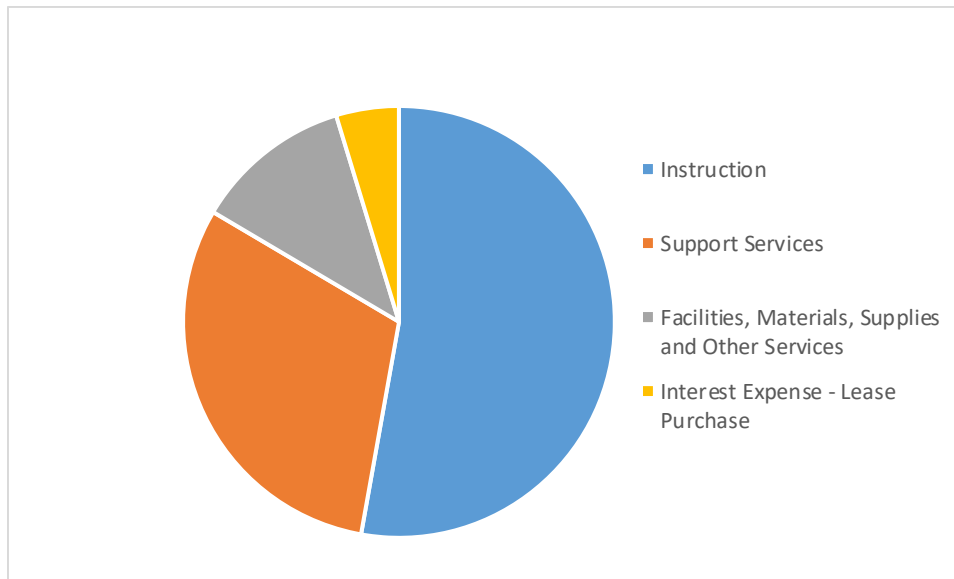
**East Mountain High School  
(A Component Unit of Albuquerque Municipal School District No. 12)  
Management’s Discussion and Analysis  
Year Ended June 30, 2020**

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The Public School Capital Outlay and federal reimbursement funds do not carry fund balance. All revenues are expended in the year received. Revenues increased by \$424,046 for the fiscal year ended June 30, 2020 due to increased SEG and legislative appropriations for capital projects.

The SB-9 Capital Outlay fund reported an increase in fund balance for the 2020 year of \$85,494. Capital Outlay expenditures decreased by \$65,138 for the fiscal year ended June 30, 2020.

***Categorization of Expenditures for Government Funds:***



***General Fund Budgetary Highlights***

Over the course of the year, the School revised the budget several times to account for changes in revenue expectations and program allocations. Since several revenue sources are either unknown or uncertain at the beginning of the fiscal year when the original budget is adopted, budget revisions are necessary throughout the year to recognize these adjustments.

For the year, the School’s General Fund reported an increase in fund balance of \$48,738. Revenues from the School for the local operating budget decreased \$424,046, or 10.5%, from the prior year. Total General Fund expenditures increased \$202,439, or 6%. The increase in expenditures in the General Fund was primarily a result of approved increases in Teacher, Educational Assistant Salary, and Staff salary schedules.

**East Mountain High School**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Management's Discussion and Analysis**  
**Year Ended June 30, 2020**

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**Capital Assets**

Total primary government net capital assets were \$2,500,899 at June 30, 2020 compared to \$2,603,177 at June 30, 2019, a decrease of 3.9%. The following is a summary of the School's capital assets, net of depreciation, at June 30, 2020 and 2019.

	Balance June 30, 2019	Additions	Deletions	Balance June 30, 2020
Land	\$ 140,000	\$ -	\$ -	\$ 140,000
Construction in process	-	10,720	-	10,720
Buildings and improvements	4,467,051	211,137	-	4,678,188
Furniture, fixtures, & equipment	603,200	19,201	-	622,401
Less: accumulated depreciation	<u>(2,607,074)</u>	<u>(343,336)</u>	<u>-</u>	<u>(2,950,410)</u>
Capital assets, net	<u>\$ 2,603,177</u>	<u>\$ (102,278)</u>	<u>\$ -</u>	<u>\$ 2,500,899</u>

During the year, the School's long term debt decreased by \$277,266 from \$2,293,919 at June 30, 2019.

**Economic Factors**

The 2020 fiscal year continued to see economic increases for the State of New Mexico resulting in budgetary increases in Public School funding. The impact of these increases on East Mountain High School resulted primarily in an increases in Special Capital Outlay funding in the amount for technology and facility improvements.

The main source of income for the School is the education appropriation by the New Mexico State Legislature. The State's economic outlook directly affects that of the School. Due to a major discovery and investment in oil production in the State, our economy has felt the impact of the tremendous increases in State funding. However, the pandemic, in the second half of the fiscal year, caused the economy to slow and oil and gas revenues to decline. The State did set aside reserves with the initial additional revenues which allowed education funding to remain as budgeted for Fiscal Year 2020. As the State enters in Fiscal Year 2021, budgets have been adjusted with the addition of Federal Aid to plan for continuing school business under the pandemic and the current economic environment.

**Requests for Information**

This report is intended to provide a summary of the financial condition of the School. Questions or requests for additional information should be addressed to:

Business Manager  
 East Mountain High School  
 25 La Madera Road  
 Sandia Park, NM 87047

**East Mountain High School**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Statement of Net (Deficit) Position**  
**June 30, 2020**

	Governmental Activities	Component Unit
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>		
<b>ASSETS</b>		
Current assets:		
Cash and cash equivalents	\$ 1,207,643	\$ 1,249,179
Receivables, net of allowance for uncollectibles:		
Due from other governments	250,099	-
Due from primary government - current portion	-	292,905
Prepaid expenses	-	4,422
Total current assets	<u>1,457,742</u>	<u>1,546,506</u>
Noncurrent assets:		
Due from primary government - noncurrent portion	-	1,723,748
Capital assets:		
Land	140,000	392,715
Construction in progress	10,720	-
Building/leasehold improvements	4,678,188	-
Furniture, fixtures, and equipment	622,401	-
Less: accumulated depreciation	(2,950,410)	-
Total noncurrent assets	<u>2,500,899</u>	<u>2,116,463</u>
<b>TOTAL ASSETS</b>	<u>3,958,641</u>	<u>3,662,969</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Related to net pension liability	1,102,012	-
Related to other post-employment benefits	66,617	-
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<u>1,168,629</u>	<u>-</u>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<u>\$ 5,127,270</u>	<u>\$ 3,662,969</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET (DEFICIT) POSITION</b>		
<b>LIABILITIES</b>		
Current liabilities:		
Accounts payable	\$ 41,187	\$ 157
Accrued liabilities	50,690	390
Current portion of long-term debt - lease purchase	292,905	-
Total current liabilities	<u>384,782</u>	<u>547</u>
Noncurrent liabilities:		
Net pension liability	5,138,927	-
Other post-employment benefits liability	1,452,590	-
Long-term debt - lease purchase	1,723,748	-
Total noncurrent liabilities	<u>8,315,265</u>	<u>-</u>
<b>TOTAL LIABILITIES</b>	<u>8,700,047</u>	<u>547</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Related to net pension liability	244,126	-
Related to other post-employment benefits	855,836	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<u>1,099,962</u>	<u>-</u>
<b>NET POSITION (DEFICIT)</b>		
Net investment in capital assets	484,246	392,715
Restricted	799,296	97,663
Unrestricted (deficit)	(5,956,281)	3,172,044
<b>TOTAL NET (DEFICIT) POSITION</b>	<u>(4,672,739)</u>	<u>3,662,422</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET (DEFICIT) POSITION</b>	<u>\$ 5,127,270</u>	<u>\$ 3,662,969</u>

**East Mountain High School**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Statement of Activities**  
**June 30, 2020**

Functions/Programs	Expenses	Program Revenues			Net Revenues (Expenses) and Changes in Net Position (Deficit)	Component Unit
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions		
<b>GOVERNMENTAL ACTIVITIES</b>						
Instruction	\$ 2,144,213	\$ 107,875	\$ 2,096,548	\$ -	\$ 60,210	\$ -
Support services:						
Students	318,664	-	8,165	-	(310,499)	-
Instruction	64,300	-	-	-	(64,300)	-
General administration	360,176	-	-	-	(360,176)	-
School administration	120,888	-	2,226	-	(118,662)	-
Central services	161,299	-	-	-	(161,299)	-
Operation and maintenance of plant	296,407	-	-	-	(296,407)	-
Student transportation	12,340	-	-	-	(12,340)	-
Other support services	-	-	-	-	-	-
Operating of non-instructional services:						
Food services operations	-	-	-	-	-	-
Community services operations	-	-	-	-	-	-
Facilities, supplies, & materials	461,989	-	-	528,592	66,603	-
Debt service - interest expense	114,934	-	-	-	(114,934)	-
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<b>\$ 4,055,210</b>	<b>\$ 107,875</b>	<b>\$ 2,106,939</b>	<b>\$ 528,592</b>	<b>(1,311,804)</b>	<b>-</b>
<b>COMPONENT UNIT</b>						
Foundation	\$ 223,917	\$ -	\$ -	\$ -	-	(223,917)
<b>GENERAL REVENUES</b>						
State Equalization Guarantee					3,248,300	-
Miscellaneous					66,163	318,395
Property Taxes					383,463	-
Total General Revenues					<u>3,697,926</u>	<u>318,395</u>
<b>CHANGE IN NET POSITION</b>					2,386,122	94,478
<b>NET POSITION, BEGINNING OF YEAR (DEFICIT)</b>					<u>(7,058,861)</u>	<u>3,567,944</u>
<b>NET POSITION, END OF YEAR (DEFICIT)</b>					<u>\$ (4,672,739)</u>	<u>\$ 3,662,422</u>

**East Mountain High School**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Balance Sheet – Governmental Funds**  
**June 30, 2020**

	11000	Major Fund 31200 Public School Capital Outlay	Major Fund 31400 Legislative Capital Outlay	Major Fund 31600 Capital Improvements HB-33	Major Fund 31701 Capital Improvements SB-9 (Local)	Non-Major Funds	Governmental Funds Total
	General						
<b>ASSETS</b>							
Cash and cash equivalents	\$ 390,799	\$ -	\$ -	\$ 495,101	\$ 269,390	\$ 52,353	\$ 1,207,643
Accounts receivable							
Due from other governments	-	66,696	168,600	96	49	14,658	250,099
Due from other funds	249,247	-	-	-	-	-	249,247
Prepaid expenses	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 640,046</b>	<b>\$ 66,696</b>	<b>\$ 168,600</b>	<b>\$ 495,197</b>	<b>\$ 269,439</b>	<b>\$ 67,011</b>	<b>\$ 1,706,989</b>
<b>LIABILITIES AND FUND BALANCE</b>							
<b>LIABILITIES</b>							
Current liabilities							
Accounts payable	\$ 5,828	\$ -	\$ 17,638	\$ 13,903	\$ -	\$ 3,818	\$ 41,187
Accrued liabilities	50,011	-	-	-	-	679	50,690
Due to other funds	-	66,696	168,600	-	-	13,951	249,247
<b>TOTAL LIABILITIES</b>	<b>55,839</b>	<b>66,696</b>	<b>186,238</b>	<b>13,903</b>	<b>-</b>	<b>18,448</b>	<b>341,124</b>
<b>FUND BALANCES</b>							
Nonspendable	-	-	-	-	-	-	-
Restricted	-	-	-	481,294	269,439	48,563	799,296
Committed	-	-	-	-	-	-	-
Assigned for subsequent year	-	-	-	-	-	-	-
Unassigned	584,207	-	(17,638)	-	-	-	566,569
<b>TOTAL FUND BALANCES</b>	<b>584,207</b>	<b>-</b>	<b>(17,638)</b>	<b>481,294</b>	<b>269,439</b>	<b>48,563</b>	<b>1,365,865</b>
<b>LIABILITIES AND FUND BALANCE</b>	<b>\$ 640,046</b>	<b>\$ 66,696</b>	<b>\$ 168,600</b>	<b>\$ 495,197</b>	<b>\$ 269,439</b>	<b>\$ 67,011</b>	<b>\$ 1,706,989</b>

**East Mountain High School**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Reconciliation of the Balance Sheet – Governmental Funds**  
**to the Statement of Net (Deficit) Position**  
**June 30, 2020**

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<b>Total Fund Balance - Governmental Funds</b> <b>(Governmental Fund Balance Sheet)</b>	<b>\$ 1,365,865</b>
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Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.

The cost of capital assets is	5,451,309
Accumulated depreciation is	<u>(2,950,410)</u>
Total capital assets	2,500,899

Deferred inflows and outflows of resources related to the net pension liability and not reported in the funds.

Deferred outflows of resources	1,102,012
Deferred inflows of resources	(244,126)

Deferred inflows and outflows of resources related to the net other post-employment benefits liability and not reported in the funds.

Deferred outflows of resources	66,617
Deferred inflows of resources	(855,836)

Long-term and certain other liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the funds.

Long-term and other liabilities at year end consist of:

Net pension liability	(5,138,927)
Net other post-employment benefits liability	(1,452,590)
Long-term debt	<u>(2,016,653)</u>

<b>Net Position of Governmental Activities (Statement of Net (Deficit) Position)</b>	<b><u>\$ (4,672,739)</u></b>
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**East Mountain High School**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds**  
**Year Ended June 30, 2020**

	11000	Major Fund 31200 Public School Capital Outlay	Major Fund 31400 Legislative Capital Outlay	Major Fund 31600 Capital Improvements HB-33	Major Fund 31701 Capital Improvements SB-9 (Local)	Non-Major Funds	Governmental Funds Total
<b>REVENUES</b>							
Property taxes	\$ -	\$ -	\$ -	\$ 254,607	\$ 128,856	\$ -	\$ 383,463
Local and county sources	173,882	-	-	-	-	156	174,038
State sources	3,248,300	266,783	246,523	-	-	71,836	3,833,442
Federal sources	-	-	-	-	-	61,864	61,864
<b>Total revenues</b>	<b>3,422,182</b>	<b>266,783</b>	<b>246,523</b>	<b>254,607</b>	<b>128,856</b>	<b>133,856</b>	<b>4,452,807</b>
<b>EXPENDITURES</b>							
Current:							
Instruction	2,053,944	-	-	-	-	90,269	2,144,213
Support services:							
Students	310,499	-	-	-	-	8,165	318,664
Instruction	60,732	-	-	-	-	3,568	64,300
General administration	360,176	-	-	-	-	-	360,176
School administration	118,662	-	-	-	-	2,226	120,888
Central services	161,299	-	-	-	-	-	161,299
Operations and maintenance of plant	296,407	-	-	-	-	-	296,407
Student transportation	12,340	-	-	-	-	-	12,340
Other support services	-	-	-	-	-	-	-
Operation of non-instructional services:							
Food services operations	-	-	-	-	-	-	-
Community services operations	-	-	-	-	-	-	-
Facilities, supplies, & materials	-	-	264,161	45,928	43,362	6,260	359,711
Debt service - principal	-	188,602	-	88,664	-	-	277,266
Debt service - interest	-	78,181	-	36,753	-	-	114,934
<b>Total expenditures</b>	<b>3,374,059</b>	<b>266,783</b>	<b>264,161</b>	<b>171,345</b>	<b>43,362</b>	<b>110,488</b>	<b>4,230,198</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES</b>	<b>48,123</b>	<b>-</b>	<b>(17,638)</b>	<b>83,262</b>	<b>85,494</b>	<b>23,368</b>	<b>222,609</b>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<b>536,084</b>	<b>-</b>	<b>-</b>	<b>398,032</b>	<b>183,945</b>	<b>25,195</b>	<b>1,143,256</b>
<b>FUND BALANCES, END OF YEAR</b>	<b>\$ 584,207</b>	<b>\$ -</b>	<b>\$ (17,638)</b>	<b>\$ 481,294</b>	<b>\$ 269,439</b>	<b>\$ 48,563</b>	<b>\$ 1,365,865</b>

**East Mountain High School**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Reconciliation of the Statement of Revenues, Expenditures, and Changes in**  
**Fund Balances – Governmental Funds to the Statement of Activities**  
**Year Ended June 30, 2020**

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<b>Net Changes in Fund Balances - Total Governmental Funds (Statement of Revenues, Expenditures, and Changes in Fund Balances)</b>	<u>\$ 222,609</u>
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Amounts reported for governmental activities in the Statement of Activities are different because:

In the Statement of Activities, certain operating expenses are measured by the amounts earned during the year. In the Governmental Funds, however, expenditures for these items are measured by the amounts of financial resources used (essentially, the amounts actually paid).

Income related to the net pension liability not reported in the funds.	1,836,392
Income related to the net other post-employment benefits liability not reported in the funds.	152,133

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. In the current period, these amounts were:

Capital outlay	241,058
Depreciation expense	<u>(343,336)</u>
Excess of depreciation expense over capital outlay	(102,278)
Lease purchase principal payments	<u>277,266</u>

<b>Change in Net Position (Deficit) of Governmental Activities (Statement of Activities)</b>	<u><u>\$ 2,386,122</u></u>
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**East Mountain High School  
(A Component Unit of Albuquerque Municipal School District No. 12)  
General (Fund 11000)  
Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget  
(Budgetary Basis) and Actual  
Year Ended June 30, 2020**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ 273,000	\$ 170,300	\$ 174,387	\$ 4,087
State sources	3,222,284	3,248,300	3,248,300	-
	-	-	-	-
Total revenues	<u>3,495,284</u>	<u>3,418,600</u>	<u>3,422,687</u>	<u>4,087</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	2,315,085	2,275,985	2,055,186	220,799
Support services:				
Students	301,279	362,652	306,801	55,851
Instruction	100,023	102,123	62,467	39,656
General administration	428,716	425,816	359,986	65,830
School administration	126,353	124,453	118,666	5,787
Central services	177,632	181,032	161,308	19,724
Operation and maintenance of plant	394,996	394,596	297,348	97,248
Student transportation	41,200	33,016	12,577	20,439
Other support services	60,000	60,000	-	60,000
Total expenditures	<u>3,945,284</u>	<u>3,959,673</u>	<u>3,374,339</u>	<u>585,334</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	(450,000)	(541,073)	48,348	589,421
<b>DESIGNATED CASH</b>	<u>450,000</u>	<u>541,073</u>	-	<u>(541,073)</u>
<b>NET CHANGES IN FUND BALANCES</b>	<u>\$ -</u>	<u>\$ -</u>	48,348	<u>\$ 48,348</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			(505)	
Adjustments to expenditures			280	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ 48,123</u>	

**East Mountain High School**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Public School Capital Outlay (Fund 31200)**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget**  
**(Budgetary Basis) and Actual**  
**Year Ended June 30, 2020**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
State sources	\$ -	\$ 266,783	\$ 267,362	\$ 579
Total revenues	-	266,783	267,362	579
<b>EXPENDITURES</b>				
Current:				
Facilities, supplies, & materials	-	266,783	266,783	-
Total expenditures	-	266,783	266,783	-
<b>DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES</b>	-	-	579	579
<b>DESIGNATED CASH</b>	-	-	-	-
<b>NET CHANGES IN FUND BALANCES</b>	\$ -	\$ -	579	\$ 579
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			(579)	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			\$ -	

**East Mountain High School  
(A Component Unit of Albuquerque Municipal School District No. 12)  
Capital Improvements HB-33 (Fund 31600)  
Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget  
(Budgetary Basis) and Actual  
Year Ended June 30, 2020**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Property taxes	\$ -	\$ 251,791	\$ 258,079	\$ 6,288
Total revenues	-	251,791	258,079	6,288
<b>EXPENDITURES</b>				
Current:				
Facilities, supplies, & materials	375,287	650,016	169,648	480,368
Total expenditures	375,287	650,016	169,648	480,368
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	(375,287)	(398,225)	88,431	486,656
<b>DESIGNATED CASH</b>	375,287	398,225	-	(398,225)
<b>NET CHANGES IN FUND BALANCES</b>	\$ -	\$ -	88,431	\$ 88,431
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			(3,472)	
Adjustments to expenditures			(1,697)	
<b>NET CHANGES IN FUND BALANCES</b>			\$ 83,262	

**East Mountain High School**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Capital Improvements SB-9 (Local) (Fund 31701)**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget**  
**(Budgetary Basis) and Actual**  
**Year Ended June 30, 2020**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Property taxes	\$ -	\$ 124,435	\$ 130,561	\$ 6,126
Total revenues	-	124,435	130,561	6,126
<b>EXPENDITURES</b>				
Current:				
Facilities, supplies, & materials	123,487	299,935	36,670	263,265
Total expenditures	123,487	299,935	36,670	263,265
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	(123,487)	(175,500)	93,891	269,391
<b>DESIGNATED CASH</b>	123,487	175,500	-	(175,500)
<b>NET CHANGES IN FUND BALANCES</b>	<u>\$ -</u>	<u>\$ -</u>	93,891	<u>\$ 93,891</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			(1,705)	
Adjustments to expenditures			<u>(6,692)</u>	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ 85,494</u>	

**East Mountain High School**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Statement of Fiduciary Assets and Liabilities – Agency Funds**  
**June 30, 2020**

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	<u>Agency Funds</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 54,140
Accounts receivable	<u>-</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 54,140</u></u>
<b>LIABILITIES</b>	
Accounts payable	\$ -
Deposits held for others	<u>54,140</u>
<b>TOTAL LIABILITIES</b>	<u><u>\$ 54,140</u></u>

**East Mountain High School**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Notes to Financial Statements**

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**Note 1 – Summary of Significant Accounting Policies**

East Mountain High School (the School), organized under the laws of the State of New Mexico, operates under the governing Council-Director form of government. The School is a component unit of the Albuquerque Municipal School District No. 12, as the District is the authorizer of the School, however, the operations of the entities are separate and distinct. The School serves 375 students in grades nine through twelve. The school opened its doors in the fall of 2000 and graduated its first senior class in the spring of 2004. As a school of choice, the School is an alternative to the two large traditional high schools in the geographical area. Students are admitted through a lottery process, with an automatic acceptance of siblings of currently attending students. As a small regional school, the School uses best practices to engage students in curricular programs, involve students in the community, and prepare students for success after graduation, including college, career and citizenship.

The financial statements of the School have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The GASB periodically updates its codification of the existing Governmental Accounting and Financial Reporting Standards which, along with subsequent GASB pronouncements (Statements and Interpretations), constitutes GAAP for governmental units.

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. East Mountain High School Foundation (the Foundation) is considered to be a component unit of the School as the Foundation's financial statements are considered material to the financial statements of the School and the Foundation is considered to be legally separate from the School. The Foundation is discretely presented from the School on the government-wide financial statements.

**Government-Wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of net (deficit) position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment such as the collection of cafeteria fees and lost books, etc. and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment such as in Title I and IDEA-B or state programs such as HB-33 and SB-9.

# **East Mountain High School**

## **(A Component Unit of Albuquerque Municipal School District No. 12)**

### **Notes to Financial Statements**

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#### **Note 1 – Summary of Significant Accounting Policies (continued)**

Taxes and other items not properly included among program revenues are reported instead as general revenues. The School does not have any tax abatements; as such, no GASB No. 77 disclosure has been included.

Those revenues susceptible to accrual are property taxes, state shared taxes, investment income and charges for services. In accordance with applicable accounting standards, estimated property, and other taxes that are not available are called unavailable revenue and shown as a deferred inflow of resources. All other revenues are recognized when they are received and are not susceptible to accrual, because they are usually not measurable until payment is actually received. Expenditures are recorded as liabilities when they are incurred.

Property taxes are collected by the Bernalillo and Sandoval County Treasurers and remitted to the School. Property tax revenue is recognized at the time of receipt or earlier if accrual criteria are met. The School's accounting policy is to defer property taxes that are not collected within 60 days after fiscal year end since delinquent property taxes are not available to finance current fiscal year School operations. Delinquent property taxes collected in future periods will be recognized as revenue when collected.

Unavailable revenues arise when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Unearned revenues arise when resources are received by the School before it has a legal claim to them, as when grant monies are received prior to incurring the qualifying expenditures. In subsequent periods when both revenue recognition criteria are met or when the School has a legal claim to the resources, the revenue is recognized.

Other Financing Sources (Uses): Transfers between funds that are not expected to be repaid (or any other types, such as capital lease transactions, sale of capital assets, debt extinguishments, long-term debt proceeds, et cetera) are accounted for as other financing sources (uses). These other financing sources (uses) are recognized at the time the underlying events occur.

#### **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 in the period for which the taxes are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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

**East Mountain High School**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Notes to Financial Statements**

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**Note 1 – Summary of Significant Accounting Policies (continued)**

Ad valorem taxes (property taxes), and interest associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met and the susceptible to accrual criteria have been met. All other revenue items are considered to be measurable and available only when cash is received.

Governmental funds are used to account for the School's general government activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general capital assets, and the servicing of general long-term debt. Governmental funds include:

The General Fund is the primary operating fund of the School, and accounts for all financial resources, except those required to be accounted for in other funds.

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

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

Under the requirements of GASB No. 34, the School is required to present certain of its governmental funds as major funds based upon certain criteria. The major funds presented in the fund financial statements are identified below (in addition to the General Fund).

The General Fund (11000) is the primary operating fund of the School, and accounts for all financial resources, except those required to be accounted for in other funds.

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

The Instructional Materials Fund (14000) is used to account for the monies received from the Public Education School (PED) for the purposes of purchasing instructional materials (books, manuals, periodicals, etc.) used in the education of students.

The Entitlement IDEA-B Fund (24106) is used to account for federal resources administered by the public education department to provide for special educational needs of handicapped 6-21 year olds under Public Law (PL) 91-230, 93-380, 94-142, 99-457, 100-637, and 100-476.

Teacher/Principal Training and Recruiting Fund (24154) – To improve the skills of teachers and the quality of instruction in mathematics and science, and also to increase the accessibility of such instruction to all students.

# East Mountain High School

## (A Component Unit of Albuquerque Municipal School District No. 12)

### Notes to Financial Statements

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#### Note 1 – Summary of Significant Accounting Policies (continued)

Supplement DOD Impact Fund (25264) – This fund is an award from the Department of Defense designed to be used to support the education of military students.

Target School Grants Fund (26211) – This fund is an award from the Target Stores Corporation. This award can be used to support the school in any manner to enhance the learning quality of the students.

Dual Credit Instructional Materials Fund (27103) – To provide instructional materials to students in specific schools for dual credits.

The 2012 G.O. Bonds Public Schools Library Fund (27107) – Statute specifies that the funds are available to acquire library books, equipment, and library resources for public school libraries.

The Instructional Materials Special Appropriations Fund (27109) – is used to account for the monies received from the Public Education School (PED) for the purposes of purchasing instructional materials (books, manuals, periodicals, etc.) used in the education of students.

Priv Dir Grants (29102) – To account for local grants awarded to provide additional funding for specific projects.

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

The Public School Capital Outlay Fund (31200) is used to account for monetary assistance received by the public school capital outlay council for educational facility lease/rent payments. **This is a Major Fund.**

Special Capital Outlay Fund (31400) is used to account for special appropriations monies received from the State of New Mexico under Chapter 4, Laws of 1996. **This is a Major Fund.**

The Capital Improvements HB-33 Fund (31600) is used to account for erecting, remodeling, making additions to and furnishing of school buildings, or purchasing or improving school grounds or any combination thereof as identified by the local school board. Financing is provided by special tax levy as authorized by the Public School District Capital Improvements Act. (22-25-1 to 22-25-10, NMSA 1978). **This is a Major Fund.**

**East Mountain High School**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Notes to Financial Statements**

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**Note 1 – Summary of Significant Accounting Policies (continued)**

The Capital Improvements SB-9 State Match Fund (31700) – The fund is used to account for erecting, remodeling, making additions to and furnishing of school buildings, or purchasing or improving school grounds or any combination thereof as identified by the local school board. Financing is provided by the State of New Mexico's State Equalization Matching (22-25-1 to 22-25-10, NMSA 1978).

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

The Capital Improvements SB-9 Cash (31703) – The fund is used to account for erecting, remodeling, making additions to and furnishing of school buildings, or purchasing or improving school grounds or any combination thereof as identified by the local school board. Financing is provided by a special tax levy as authorized by the Public School District Capital Improvements Act. (22-25-2 NMSA 1978).

Additionally, the School reports the following fund type:

Fiduciary Funds are used to account for assets held by the School as an agent for individuals, private organizations or other governments. Agency Funds are custodial in nature (assets equal liabilities) and do not present results of operations or have a measurement focus. These funds relate primarily to the activities of individual schools. While these funds are under the supervision of the School and enhance the School's educational programs, they are funds of the individual schools and/or their student bodies and are not available for use by the School.

The Statement of Net (Deficit) Position and the Statement of Activities were prepared using the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, and liabilities resulting from non-exchange transactions are recognized in accordance with the requirements of GASB Statement No. 33 "Accounting and Financial Reporting for Non-Exchange Transactions."

**Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net (Deficit) Position**

**Cash and Cash Equivalents**

Policies regarding cash and cash equivalents are approved by the School's Governing Council and are governed by New Mexico statute. Such policies allow deposits or investments in certificates of deposit, savings accounts, overnight repurchase agreements, various obligations of the U.S. Government or its agencies and the New Mexico State Treasurer's Local Government Short Term Investment Fund. Such deposits and investments must be made through a State or Federally chartered bank or savings and loan association which is insured by the Federal Deposit Insurance Corporation (FDIC) and which is within the geographic boundaries of the School, or with the New Mexico State Treasurer. The School's cash and cash equivalents are considered to be cash on hand and demand deposits.

# East Mountain High School

## (A Component Unit of Albuquerque Municipal School District No. 12)

### Notes to Financial Statements

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#### Note 1 – Summary of Significant Accounting Policies (continued)

Collateral is required for at least 50% of deposits that are not insured by the FDIC, with the exception of repurchase agreements. These are required to have collateral of at least 102%. Obligations that may be pledged as collateral are obligations of the U.S. Government, its agencies, and state and local governments. Collateral is held in safekeeping at depository institutions in the name of the School.

#### Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year is referred to as interfund receivables and interfund payables.

All receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible. The allowance for doubtful accounts is based on management's assessment of the collectability of specific accounts, the aging of accounts receivable and historical experience.

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

#### Capital Assets

Capital assets costing more than \$5,000 are recorded at historical cost and depreciated over their estimated useful lives (with no salvage value). Donated capital assets valued at more than \$5,000 are recorded at the time of acquisition at estimated fair value plus ancillary charges. Estimated useful life is management's estimate of how long the asset is expected to meet service demands. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

Capital assets include land and land improvements, buildings and building improvements, furniture, fixtures, equipment, machinery and vehicles. Capital assets are used in operations and have a useful life of more than one year and a cost exceeding established capitalization thresholds. The School does not own any infrastructure assets such as roads, bridges, tunnels, drainage systems, water and sewer systems, dams and lighting systems.

Capital assets are reported net of accumulated depreciation in the statement of net (deficit) position. Capital assets that are not being depreciated, such as land, are reported separately for significant amounts.

The following are the School's estimated useful lives:

Computer Equipment and Business Machines	5 Years	Improvements to Land	20 Years
General Equipment and Musical	8 Years	Improvements to Buildings	20 Years
Vehicles, Trucks, and Trailers	8 Years	Portable School Buildings	25 Years
Furniture, Major Appliances, Large	10 Years	Buildings	40 Years

**East Mountain High School**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Notes to Financial Statements**

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**Note 1 – Summary of Significant Accounting Policies (continued)**

Depreciation was allocated to the various functions based upon originating purchasing source where identifiable. Unallocated depreciation was recorded in the statement of activities.

**Accrued Salaries**

Certain employees of the School (primarily school teachers and support staff) work nine months of the 12-month fiscal year. The School disburses payroll to such employees throughout the entire 12-month period. Accordingly, salaries payable included as accrued expenses in the accompanying financial statements include accrued salaries for services performed through June 30, 2020 for these employees. The accrued salaries will be paid within two months after the end of the fiscal year.

**Long-Term Obligations**

In the government-wide fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities statement of net (deficit) position. Bond premiums and discounts 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 discount. During the year, the School recognized \$114,934 in interest expense on long term debt as of June 30, 2020.

**Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of net (deficit) position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The School is reporting \$1,102,012 related to the pension plan and \$66,617 related to the other post-employment benefits plan in this category as of June 30, 2020.

In addition to liabilities, the statement of net (deficit) position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The School is reporting \$244,126 related to the pension plan and \$855,836 related to the other post-employment benefits plan in this category as of June 30, 2020.

**Fund Balance**

GASB Statement No. 54 distinguishes fund balances based on the relative strength of the constraints that control the purposes for which specific amounts can be spent. Beginning with the most binding constraints, fund balance amounts are reported in the following classifications:

- **Nonspendable** – portion of net resources that cannot be spent because they are either a) not in spendable form or b) legally or contractually required to be maintained intact.
- **Restricted** – amounts constrained by external parties, constitutional provision, or enabling legislation.

# East Mountain High School

## (A Component Unit of Albuquerque Municipal School District No. 12)

### Notes to Financial Statements

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#### Note 1 – Summary of Significant Accounting Policies (continued)

- **Committed** – amounts constrained by a government using its highest level of decision-making authority. The Governing Council is the highest level of decision making authority. Formal Governing Council action, through a resolution creates a commitment.
- **Assigned** – amounts a government intends to use for a particular purpose. Intent should be expressed by a) the governing body or b) a body or official who has been delegated.
- **Unassigned** – amounts that are not constrained at all will be reported in the general fund.

#### Net (Deficit) Position

The government-wide statements utilize a net position presentation categorized as follows:

Net investment in capital assets – This category reflects the portion of net position that are associated with net capital assets less outstanding capital asset related debt.

Restricted Net Position – For the government-wide statement of net position, net position is reported as restricted when constraints placed on its use are either:

1. Externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments; or
2. Imposed by law through constitutional provisions or enabling legislation.

Unrestricted net position – This category reflects net position of the School not restricted for any project or other purpose.

The School's policy is to apply restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position are available. The School's restricted fund balances for capital projects represent those imposed by law through enabling legislation. When an expenditure is incurred for which committed, assigned, and/or unassigned amounts of funding are available, funds are applied in that respective order.

#### Interfund Transactions

Reciprocal and non-reciprocal transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund from expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/ expenses in the fund that is reimbursed. All other interfund transactions, except reciprocal and non-reciprocal transactions and reimbursements, are reported as transfers.

#### Estimates

The preparation of financial statements in conformity with generally accepted accounting principles 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.

**East Mountain High School**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Notes to Financial Statements**

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**Note 1 – Summary of Significant Accounting Policies (continued)**

**State Equalization Guarantee**

School districts and Charter Schools 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 or charter school to insure that the school district's or charter school operating revenue, including its local and federal revenues as defined (22-8-25, NMSA 1978) is at least equal to the school district's or charter school's program cost.

A school district's charter school's program costs are determined through the use of various formulas using 'program units' which take into consideration 1) early childhood education; 2) basic education; 3) special education; 4) bilingual-multicultural education; 5) size, etc. Payment is made from the public school fund under the authority of the Director of Public School Finance. The School received \$3,248,300 in state equalization guarantee distributions during the year ended June 30, 2020.

**Revenues**

**Property Tax**

The School receives mill levy tax revenues primarily for capital outlay purposes. Revenues are recognized for governmental purposes when they are assessed and for fund purposes when they are measurable and available. The School records only the portion of the taxes considered to be 'measurable' and 'available'. Descriptions of the individual capital outlay funds contained in these financial statements include information regarding the authority for the collection and use of these taxes.

An enforceable lien is attached on property as of January 1st. Tax notices are sent to property owners by November 1st of each year, to be paid in whole or in two installments by November 10th and April 10th of each year. The County collects County, City, and School taxes and distributes collections to each fund once per month.

**Instructional Materials**

The New Mexico State Public Education Department (PED) receives federal mineral leasing funds from which it makes annual allocations to the various school districts and charter schools for the purchase of educational materials. These funds are restricted for the purchase of instructional materials. Allocations received from the State for the year ended June 30, 2020 totaled \$29,287.

**SB-9 State Match**

The Director shall distribute to any school district that has imposed a tax under the Public School Capital Improvements Act (22-25-1 to 22-25-10, NMSA 1978) an amount from the public school capital improvements fund that is equal to the amount by which the revenue estimated to be received from the imposed tax as specified in Subsection B of Section 22-25-3, NMSA 1978, assuming a one hundred percent collection rate, is less than an amount calculated by multiplying the product obtained by the rate imposed in the District under the Public School Capital Improvements Act. The distribution shall be made by December 1st of each year that the tax is imposed, in accordance with Section 22-25-3, NMSA 1978. However, in the event that sufficient funds are not available in the public school capital improvements fund to make the state distribution provided for in this section, the dollar per program unit figure shall be reduced as necessary. Allocations received for the year ended June 30, 2020 totaled \$15,286.

# **East Mountain High School**

## **(A Component Unit of Albuquerque Municipal School District No. 12)**

### **Notes to Financial Statements**

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#### **Note 1 – Summary of Significant Accounting Policies (continued)**

##### **Public School Capital Outlay**

Under the provisions of Chapter 22, Article 24, a public school capital outlay fund was created. The money in the fund may be used only for capital expenditures deemed by the public school capital outlay council necessary for an adequate educational program, and capital outlay expenditures are limited to the purchase, or construction of temporary or permanent classrooms.

The council shall approve an application for grant assistance from the fund when the council determines that:

1. A critical need exists requiring action;
2. The residents of the school district or charter school have provided all available resources to the district to meet its capital outlay requirements;
3. The school district or charter school has used its resources in a prudent manner;
4. The District is in a county or counties which have participated in the reappraisal program and the reappraised values are on the tax rolls, or will be used for the tax year 1979 as certified by the property tax division; and
5. The school district or charter school has provided insurance for buildings of the school district or charter school in accordance with the provisions of Section 13-5-3, NMSA 1978.

The council shall consider all applications for assistance from the fund and after public hearing shall either approve or deny the application. Applications for grant assistance shall only be accepted by the council after a district or charter school has complied with the provisions of this section. The council shall list all applications in order of priority and all allocations shall be made on a priority basis. Money in the fund shall be disbursed by warrant of the Department of Finance and Administration on vouchers signed by the Secretary of Finance and Administration following certification by the council that the application has been approved. Allocations received for the year ended June 30, 2020 are \$266,783.

##### **Federal Grants**

The School receives revenues from various Federal departments (both direct and indirect), which are legally restricted to expenditures for specific purposes. These programs are reported as Special Revenue Funds. Each program operated under its own budget, which has been approved by the Federal Department or the flow through agency (usually the New Mexico Department of Education). The various budgets are approved by the Local School Board and the New Mexico Public Education Department.

##### **Allocation of Indirect Expenses**

The School reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. The School does not currently employ indirect cost allocation systems. Depreciation expense not charged to a specific function is identified as unallocated on the statement of activities.

**East Mountain High School**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Notes to Financial Statements**

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**Note 1 – Summary of Significant Accounting Policies (continued)**

**Pensions**

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

**Postemployment Benefits Other Than Pensions (OPEB)**

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

**Budgetary Information**

The following procedures are utilized to establish the School's budget:

1. Subsequent to January 31, and prior to June 1, School management submits to the Governing Council a proposed budget for the fiscal year which commences on July 1. The budget includes an estimate of revenues and a proposed expenditure plan.
2. The proposed budget is presented at meetings subject to the Open Meetings Act of New Mexico, and the public is invited to comment.
3. The School is required to submit to the State of New Mexico, Public Education Department School Budget & Financial Analysis Unit (SBFAU) a balanced budget for the fiscal year which commences on July 1.
4. Based on criteria set by the SBFAU, the School undergoes either a formal technical review of the proposed budget or a more informal phone review each year. Subsequent to this review, the local Governing Council approves a budget resolution to adopt the proposed budget subject to any technical adjustments by SBFAU. The final budget as approved by SBFAU is provided to the Governing Council for information purposes only.
5. The budget is adjusted throughout the fiscal year based upon changes in programmatic needs. Budgetary control is at the function level; over-expenditure of a function is not allowed per NMAC 6.20.2.9.A.
6. Budgets for the General Fund, Special Revenue Funds and Capital Projects Funds are adopted on a basis consistent with Supplement 1 Budget Preparation and Maintenance of the "Manual of Procedures for Uniform Financial Accounting and Budgeting for School Districts". Budgetary amounts for the Debt Service Fund are based upon the issuance of general obligation bonds.
7. Budgeted amounts are as originally adopted or as amended by the SBFAU.

# **East Mountain High School**

## **(A Component Unit of Albuquerque Municipal School District No. 12)**

### **Notes to Financial Statements**

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#### **Note 1 – Summary of Significant Accounting Policies (continued)**

For budgetary purposes, expenditures include amounts paid in the fiscal year, adjusted for the effects of liabilities paid within ten days of fiscal year-end and unpaid salaries and benefits attributable to services provided during the school year. The Governing Council must approve amendments to the appropriated budget when the budgeted fund balance differs from the actual fund balance at the end of the fiscal year. New Mexico state law prohibits a Governmental Agency from exceeding the appropriated budget.

The Statements of Revenues, Expenditures and Changes in Fund Balance – Budget (Non-GAAP Budgetary Basis) and Actual present comparisons of the legally adopted budget with actual data on a budgetary basis.

Since accounting principles applied for purposes of developing data on a budgetary basis differ significantly from those used to present financial statements in conformity with generally accepted accounting principles, a reconciliation of resultant basis, perspective, equity and timing differences in the excess (deficiency) of revenues and other sources of financial resources for the year ended June 30, 2020 is presented with each fund's Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget (Budgetary Basis) and Actual.

1. Revenues are recorded when received in cash (budgetary) as opposed to when susceptible to accrual (GAAP); and
2. Generally, expenditures are recorded when paid in cash (budgetary) as opposed to when susceptible to accrual (GAAP). However, budgetary expenditures include amounts for salaries and benefits attributable to services provided during the fiscal year.

#### **Note 2 – Cash and Cash Equivalents**

State statutes authorize the investment of charter school funds in a wide variety of instruments, including certificates of deposit and other similar obligations, state investment pool, money market accounts, and United States Government obligations. All invested funds of the charter schools properly followed State investment requirements as of June 30, 2020.

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 charter school. 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.

**East Mountain High School**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Notes to Financial Statements**

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**Note 2 – Cash and Cash Equivalents (continued)**

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

The collateral pledged is listed on the Schedule of Collateral Pledged by Depository for Public Funds of this report. The types of collateral allowed are limited to direct obligations of the United States Government and all bonds issued by any agency, district or political subdivision of the State of New Mexico.

According to the FDIC, public unit deposits are funds owned by the public unit. Time deposits, savings deposits and interest-bearing NOW accounts of a public unit in an institution in the same state will be insured up to \$250,000 in aggregate and separate from the \$250,000 coverage for public unit demand deposits at the same institution.

**Deposits**

New Mexico State Statutes require collateral pledged for deposits in excess of the federal deposit insurance to be delivered, or a joint safekeeping receipt be issued, to the Schools for at least one-half of the amount on deposit with the institution. The Schedule of Collateral Pledged by Depository for Public Funds listed in the financial statements for the School will meet the State of New Mexico, Office of the State Auditor's requirements in reporting the insured portion of the deposits.

**Custodial Credit Risk**

Custodial credit risk is the risk that, in the event of a bank failure, the government's deposits may not be returned to it. The School does not have a deposit policy for custodial credit risk, other than following state statutes as put forth in the Public Money Act (Section 6-10-1 to 6-10-63, NMSA 1978). At June 30, 2020, the School is not exposed to custodial credit risk as all deposits are either insured or collateralized.

**Note 3 – Accounts Receivable**

As of June 30, 2020, accounts receivable consists of the following:

Intergovernmental	<u>\$ 250,099</u>
Total	<u>\$ 250,099</u>

The above receivables are deemed to be fully collectible.

**East Mountain High School**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Notes to Financial Statements**

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**Note 4 – Capital Assets**

A summary of capital assets and changes occurring during the year ended June 30, 2020 follows:

<u>Primary Government Activities</u>	<u>Balance June 30, 2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2020</u>
<b>Cost</b>				
Land	\$ 140,000	\$ -	\$ -	\$ 140,000
Construction in progress	-	10,720	-	10,720
Building/leasehold improvements	4,467,051	211,137	-	4,678,188
Furniture, fixtures, and equipment	603,200	19,201	-	622,401
<b>Total</b>	<b>5,210,251</b>	<b>241,058</b>	<b>-</b>	<b>5,451,309</b>
<b>Accumulated Depreciation</b>				
Building/leasehold improvements	(2,162,511)	(309,156)	-	(2,471,667)
Furniture, fixtures, and equipment	(444,563)	(34,180)	-	(478,743)
<b>Total</b>	<b>(2,607,074)</b>	<b>(343,336)</b>	<b>-</b>	<b>(2,950,410)</b>
<b>Net total - primary government</b>	<b>\$ 2,603,177</b>	<b>\$ (102,278)</b>	<b>\$ -</b>	<b>\$ 2,500,899</b>
<b>Component Unit</b>				
<b>Cost</b>				
Land	\$ 392,715	\$ -	\$ -	\$ 392,715
<b>Net total - component</b>	<b>\$ 392,715</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 392,715</b>

Depreciation expense for the year ended June 30, 2020 was charged to the following functions:

Facilities, supplies, & materials	\$ 343,336
<b>Total</b>	<b>\$ 343,336</b>

**Note 5 – Pensions**

**General Information about the Pension 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).

**East Mountain High School**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Notes to Financial Statements**

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**Note 5 – Pensions (continued)**

The Plan is a cost-sharing, multiple-employer pension plan established to provide retirement and disability benefits for certified teachers and other employees of the state’s public schools, institutions of higher learning, and 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.

**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 0.0235 multiplier. The FAS is the average of the member’s salaries for the last five years of service or any other consecutive five-year period, whichever is greater.

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:

<b>Years of Service</b>	<b>Benefit Percentage Earned</b>
<b>1-10</b>	<b>1.35%</b>
<b>11-20</b>	<b>2.35%</b>
<b>21-30</b>	<b>3.35%</b>
<b>31 plus</b>	<b>2.40%</b>

FAS is the average of the member’s salaries for the last five years of service or any other consecutive five-year period, whichever is greater.

**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 sixty-five years of age and has five or more years of earned service credit, or
- The member has service credit totaling 25 years or more.

# **East Mountain High School**

## **(A Component Unit of Albuquerque Municipal School District No. 12)**

### **Notes to Financial Statements**

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#### **Note 5 – Pensions (continued)**

##### **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 first employed on, or after, July 1, 2010 and before July 1, 2013. The eligibility for a member who either becomes a new member on or after July 1, 2010 and before July 1, 2013, or at any time prior to July 1, 2010 refunded all member contributions and then becomes re-employed after July 1, 2010 is as follows:

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

##### **Tier 3: Membership beginning on or after July 1, 2013**

Section 22-11-23.2, 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.<sup>f</sup>
- The member's age is 67, and has earned 5 or more years of service credit.

##### **Tier 4: Membership beginning on or after July 1, 2019**

Section 22-11-23.3, 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.

- 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 5 or more years of service credit.

**Note 5 – Pensions (continued)**

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

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

- **Option A – Straight Life Benefit** – The single life annuity option has no reductions to the monthly benefit, and there is 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 receive an automatic adjustment in their benefit on July 1 following the later of 1) the year a member retires, or 2) the year a member reaches age 65 (Tier 1 and Tier 2) or age 67 (Tier 3).

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%.

**East Mountain High School  
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Notes to Financial Statements**

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**Note 5 – Pensions (continued)**

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, 2020 and 2019, educational employers contributed to the Plan based on the following rate schedule.

<u>Fiscal Year</u>	<u>Date Range</u>	<u>Wage Category</u>	<u>Member Rate</u>	<u>Employer Rate</u>	<u>Combined Rate</u>	<u>Increase Over Prior Year</u>
2020	7/1/19 to 6/30/20	Over \$24k	10.70%	14.15%	24.9%	0.25%
2020	7/1/19 to 6/30/20	\$24k or less	7.90%	14.15%	22.1%	0.25%
2019	7/1/18 to 6/30/19	Over \$20k	10.70%	13.90%	24.6%	0.00%
2019	7/1/18 to 6/30/19	\$20k or less	7.90%	13.90%	21.8%	0.00%

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, 2020, the School paid employee and employer contributions of \$308,881, which equal the amount of the required contributions for the fiscal year.

**East Mountain High School**  
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**Notes to Financial Statements**

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**Note 5 – Pensions (continued)**

**Pension Liabilities, Pension Income, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions** – At June 30, 2020, the School reported a liability of \$5,138,927 for its proportionate share of the net pension liability.

The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2018. The total pension liability was rolled-forward from the valuation date to the plan year ending June 30, 2019 using generally accepted actuarial principles.

House Bill 360 made several changes to benefit provisions, which were effective July 1, 2019. These included:

- Increasing the employer contribution rate by 0.25%, from 13.90% to 14.15%;
- Increasing from \$20,000 to \$24,000 the member salary range subject to the lower 7.90% contribution rate (higher rate is 10.70%);
- Increasing the employer contribution to ERP on behalf of ARP members from 3.00% to 3.25%;
- Implementing anti-spiking measures to prevent artificially increasing benefits;
- Requiring all working retirees and their employers to contribute to ERP; and
- For members hired after June 30, 2019, using a tiered multiplier instead of a single multiplier to calculate retirement benefits upon retirement.

These changes have been reflected in the roll-forward and in the projection used to determine the single discount rate. The School's proportion of the net pension liability was based on a projection of the School's long-term share of contributions to the pension plan relative to the projected contributions of all participating educational institutions at June 30, 2019, actuarially determined. At June 30, 2019, the School's proportion was 0.06782%, which was a decrease of 0.00014% from its proportion measured as of June 30, 2018.

For the year ended June 30, 2020, the School recognized pension income of \$1,836,392. At June 30, 2020, the School reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 134,684
Changes of assumptions	724,087	-
Net difference between projected and actual earnings on pension plan investments	-	109,442
Changes in proportion and differences between the employer's contributions and proportionate share of contributions	69,044	-
Employer's contributions subsequent to the measurement date	308,881	-
Total	\$ 1,102,012	\$ 244,126

**East Mountain High School**  
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**Notes to Financial Statements**

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**Note 5 – Pensions (continued)**

Deferred outflows of resources related to pensions includes \$308,881 resulting from the 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, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30,	Amount
2021	\$ 623,386
2022	(36,316)
2023	(23,799)
2024	(14,266)

**Actuarial Assumptions** – The total pension liability in the June 30, 2017 actuarial valuation was determined using the following significant actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary increases	3.25% composed of 2.50% inflation, plus a 0.75% productivity increase rate, plus a step-rate promotional increase for members with less than 10 years of service.
Investment rate of return	7.25% compounded annually, net of expenses. This is made up of a 2.50% inflation rate and a 4.75 real rate of return.
Mortality	<p><b>Healthy males:</b> Based on the RP-2000 Combined Healthy Mortality Table with White Collar adjustments, not set back. Generational mortality improvements with Scale BB from the table's base year of 2000.</p> <p><b>Healthy females:</b> Based on GRS Southwest Region Teacher Mortality Table, set back one year. Generational mortality improvements in accordance with Scale BB from the table's base year of 2012.</p> <p><b>Disabled males:</b> RP-2000 Disabled Mortality Table for males, set back three years, projected to 2016 with Scale BB.</p> <p><b>Disabled females:</b> RP-2000 Disabled Mortality Table for females, no set back, projected to 2016 with Scale BB.</p> <p><b>Active members:</b> RP-2000 Employee Mortality Tables, with males set back two years and scaled at 80%, and females set back five years and scaled at 70%. Static mortality improvement from the table's base year of 2000 to the year 2016 in accordance with Scale BB. No future improvement was assumed for preretirement mortality.</p>

**East Mountain High School**  
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**Notes to Financial Statements**

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**Note 5 – Pensions (continued)**

Retirement age	Experience-based table rates based on age and service, adopted by the Board on April 21, 2017 in conjunction with the six-year experience study for the period ending June 30, 2016.
Cost-of-living increases	1.90% per year, compounded annually; increases deferred until July 1 following the year a member retires, or the year in which a member attains the age of 65 (67 for Tier 3 and Tier 4), whichever is later or, for disabled retirees, until July 1 of the third year following retirement.
Payroll growth	3.00% per year (with no allowance for membership growth).
Contribution accumulation	The accumulated member account balance with interest is estimated at the valuation date by assuming that member contributions increased 5.50% per year for all years prior to the valuation date. Contributions are credited with 4.00% interest, compounded annually, applicable to the account balances in the past as well as the future.
Disability incidence	Approved rates are applied to eligible members with at least 10 years of service.

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

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

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Rate of Return</u>
Equities	31%	
Fixed income	26%	
Alternative investments	42%	
Cash	1%	
<b>Total</b>	<b>100%</b>	<b>7.25%</b>

**East Mountain High School  
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Notes to Financial Statements**

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**Note 5 – Pensions (continued)**

**Discount Rate** – A single discount rate of 7.25% was used to measure the total pension liability as of June 30, 2019. This is a 1.56% increase over the rate of 5.69% rate used in the prior measurement year. The 7.25% was based on a long-term expected rate of return on pension plan investments of 7.25%. 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 the benefit 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 this single discount rate assumed that plan member and employer contributions will be made at the current statutory levels.

Sensitivity of the School’s proportionate share of the net pension liability to changes in the discount rate – The following presents the School’s proportionate share of the net pension liability calculated using the discount rate of 7.25%, as well as what the School’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.25%) or 1-percentage-point higher (8.25%) than the current rate:

Proportionate Share of Net Pension Liability		
	Current	
1% Decrease	Discount Rate	1% Increase
(6.25%)	(7.25%)	(8.25%)
\$ 6,937,157	\$ 5,138,927	\$ 3,651,619

**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).

**East Mountain High School**  
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**Notes to Financial Statements**

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**Note 6 – OPEB**

**General Information about the OPEB**

***Plan Description***

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

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

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

***Employees Covered by Benefit Terms*** – At June 30, 2019, the Fund's measurement date, the following employees were covered by the benefit terms:

Plan membership	
Current retirees and surviving spouses	52,179
Inactive and eligible for deferred benefit	10,916
Current active members	<u>91,082</u>
	<u>154,177</u>
Active membership	
State general	17,097
State police and corrections	1,830
Municipal general	17,538
Municipal police	3,159
Municipal FTRE	1,966
Education retirement board	<u>49,492</u>
	<u>91,082</u>

**East Mountain High School  
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Notes to Financial Statements**

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**Note 6 – OPEB (continued)**

**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 School were \$43,658 for the year ended June 30, 2020.

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

At June 30, 2020, the School reported a liability of \$1,452,590 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2019, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date.

The School’s proportion of the net OPEB liability was based on actual contributions provided to the Fund for the year ending June 30, 2019. At June 30, 2019, the School’s proportion was 0.0448 percent.

For the year ended June 30, 2020, the School recognized OPEB income of \$152,133. At June 30, 2020, the School reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ 365,545
Changes of assumptions	-	468,826
Net difference between projected and actual earnings on OPEB plan investments	-	13,506
Changes in proportion and differences between the employer's contributions and proportionate share of contributions	22,959	7,959
Employer's contributions subsequent to the measurement date	<u>43,658</u>	<u>-</u>
Total	<u>\$ 66,617</u>	<u>\$ 855,836</u>

**East Mountain High School**  
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**Notes to Financial Statements**

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**Note 6 – OPEB (continued)**

Deferred outflows of resources totaling \$43,658 represent School contributions to the Fund made subsequent to the measurement date and will be recognized as a reduction of net OPEB liability in the year ending June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in OPEB expense as follows:

Year Ending June 30,	Amount
2021	\$ (226,796)
2022	(226,796)
2023	(197,669)
2024	(119,221)
2025	(62,395)

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

Actuarial cost method	Entry age normal, level percent of pay, calculated on individual employee basis
Asset valuation method	Market value of assets
Projected payroll increases	3.25% to 13.50%, based on years of service, including inflation
Investment rate of return	7.25%, net of OPEB plan investment expense and margin for adverse deviation including inflation
Mortality	ERB members: RP-2000 Combined Healthy Mortality Table with White Collar Adjustment (males) and GRS Southwest Region Teacher Mortality Table (females) PERA members: RP-2014 Combined Healthy Mortality

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

**East Mountain High School  
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Notes to Financial Statements**

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**Note 6 – OPEB (continued)**

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

<u>Asset Class</u>	<u>Long-Term Rate of Return</u>
U.S. core fixed income	2.10%
U.S. equity - large cap	7.10%
Non U.S. - emerging markets	10.20%
Non U.S. - developed equities	7.80%
Private equity	11.80%
Credit and structured finance	5.30%
Real estate	4.90%
Absolute return	4.10%
U.S. equity - small/mid cap	7.10%

**Discount Rate** – The discount rate used to measure the Fund's total OPEB liability is 4.16% as of June 30, 2019. 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. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all projected future benefit payments for current plan members through the fiscal year ending June 30, 2039. Thus, the 7.25% discount rate was used to calculate the net OPEB liability through 2039. The index rate for 20-year, tax exempt rate for 20-year, tax exempt general obligation municipal bonds with an average rating of AA/Aa or higher was used beyond 2039, resulting in a blended discount rate of 4.16%.

**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 School, as well as what the School's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.16 percent) or 1-percentage-point higher (5.16 percent) than the current discount rate:

<u>Proportionate Share of Net Pension Liability</u>		
	Current	
1% Decrease (3.16%)	Discount Rate (4.16%)	1% Increase (5.16%)
\$ 1,776,868	\$ 1,452,590	\$ 1,197,677

**East Mountain High School**  
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**Notes to Financial Statements**

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**Note 6 – OPEB (continued)**

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

Proportionate Share of Net Pension Liability		
1% Decrease	Current Trend Rates	1% Increase
\$ 1,209,375	\$ 1,452,590	\$ 1,647,318

**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, 2019.

**Note 7 – Commitments and Liabilities**

The school leases office equipment under short-term cancelable operating leases. Rental expense for the year ended June 30, 2020 was \$19,659. Commitments for operating leases as of June 30, 2020 were as follows:

Year Ending June 30,	Amount
2021	\$ 19,659
2022	19,659
2023	19,659
2024	19,659
2025	19,659
Total	\$ 98,295

**Note 8 – Long-Term Debt**

The changes to long-term debt are as follows.

Primary Government	Balance June 30, 2019	Increase	Decrease	Balance June 30, 2020	Amounts Due Within One Year
Lease to purchase - primary government	\$ 2,293,919	\$ -	\$ (277,266)	\$ 2,016,653	\$ 292,905

Typically, the General Fund has been used to liquidate other long term liabilities. Loans payable are expected to be liquidated by the Foundation from lease payments received from the School.

On February 1, 2012, the School entered into a 15 year building lease agreement with the East Mountain High School Foundation. The lease purchase agreement between the School and the Foundation accrues interest at 6.3%. The date of maturity is expected in January 2027. Interest expense for the current fiscal year was \$114,934 and the current portion of long term debt is \$292,905.

**East Mountain High School**  
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**Notes to Financial Statements**

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**Note 8 – Long-Term Debt (continued)**

Future minimum payments are as follows:

Year Ended June 30,	Principal	Interest	Total
2021	\$ 292,905	\$ 99,294	\$ 392,199
2022	309,427	82,772	392,199
2023	326,881	65,318	392,199
2024	346,903	45,296	392,199
2025	366,471	25,728	392,199
2026	374,066	31,521	405,587
	<u>\$ 2,016,653</u>	<u>\$ 349,929</u>	<u>\$ 2,366,582</u>

**Note 9 – Related Party Transactions**

The Foundation is considered to be a related party of the School. The Foundation's primary focus is to provide supplemental funding to the School and facilitate the School's purchase of the school building and land. See Note 8 for additional details.

**Note 10 – Other Required Individual Fund Disclosures**

Generally accepted accounting principles require disclosures as part of the combined statements of certain information concerning individual funds, including:

- A. Receivables and payables from inter-fund transactions as of June 30, 2020 are listed below. Funds which inter-fund transactions were affected or created due to cash overdrafts are represented.

	Due to Other Funds	Due from Other Funds
General	\$ 249,247	\$ -
Entitlement IDEA-B	-	13,246
2012 G.O. Bonds Public Schools Library	-	-
Private Direct Grants	-	66,696
Public School Capital Outlay	-	168,600
Capital Improvements SB-9	-	705
	<u>\$ 249,247</u>	<u>\$ 249,247</u>
Total	<u>\$ 249,247</u>	<u>\$ 249,247</u>

**East Mountain High School**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Notes to Financial Statements**

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**Note 10 – Other Required Individual Fund Disclosures (continued)**

- B. Deficit fund balance of individual funds.  
Fund 31400 (\$17,638)
- C. Excess of expenditures over appropriations.  
No funds exceeded budgetary authority for the year ended June 30, 2020.

**Note 11 – Risk Management**

The School is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors; errors and omissions; injuries to employees; and natural disasters. Because the School was unable to obtain general liability insurance at a cost it considered to be economically justifiable, it joined together with other school districts in the State and obtained insurance coverage with New Mexico Public Schools Insurance Authority, a public entity risk pool currently operating as a common risk management and insurance program for member school districts. The School pays an annual premium to New Mexico Public Schools Insurance Authority for its general insurance coverage, and all risk of loss is transferred. No losses exceeded insurance in the past three years.

The New Mexico Public Schools Insurance Authority is self-insured for property and liability losses below \$250,000 and purchases excess insurance above the self-insured retention aggregate for property is set at \$2,000,000 with a \$1,000,000 stop loss. The self-insured retention aggregate for liability is \$3,000,000 with a \$1,000,000 stop loss.

**Note 12 – Subsequent Accounting Standard Pronouncements**

GASB has issued the following statements, which are applicable in future years. At this time, management is evaluating the impact, if any, on the School.

***GASB Statement No. 95 – Postponement of the Effective Dates of Certain Authoritative Guidance***  
Effective Date: Immediately upon issuance.

The Statement extends the implementation dates of several existing GASB authoritative guidance, most importantly to the Company GASB No. 84 to reporting periods beginning after December 15, 2019 and GASB No. 87 to fiscal years beginning after June 15, 2021.

***GASB Statement No. 84 – Fiduciary Activities***

Effective Date: The provisions in Statement 84 are effective for reporting periods beginning after December 15, 2018. Earlier application is encouraged.

This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on:

1. Whether a government is controlling the assets of the fiduciary activity and,
2. The beneficiaries with whom a fiduciary relationship exists.

# **East Mountain High School**

## **(A Component Unit of Albuquerque Municipal School District No. 12)**

### **Notes to Financial Statements**

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#### **Note 12 – Subsequent Accounting Standard Pronouncements (continued)**

This Statement describes four fiduciary funds that should be reported, if applicable:

1. Pension (and other employee benefit) trust funds,
2. Investment trust funds,
3. Private-purpose trust funds, and
4. Custodial funds.

Custodial funds generally should report fiduciary activities that are not held in a trust or equivalent arrangement that meets specific criteria.

#### ***GASB Statement No. 87 – Leases***

Effective Date: The provisions in Statement 87 are effective for reporting periods beginning after December 15, 2019.

This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

#### **Note 13 – Uncertainty Due to COVID-19**

During fiscal year 2020, an outbreak of a novel coronavirus (COVID-19) occurred in the United States, along with various other countries globally. On March 11, 2020, the World Health Organization assessed the novel coronavirus outbreak and characterized it as a pandemic. Subsequent to the declaration of a pandemic, a variety of federal, state, and local governments have taken actions in response to the pandemic, which have ranged by jurisdiction, but are generally expected to result in a variety of negative economic consequences, the scope of which are not currently known or quantifiable.

The duration and intensity of the impact of the coronavirus and resulting impact to the School is unknown.

## **Required Supplementary Information**

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**East Mountain High School  
(A Component Unit of Albuquerque Municipal School District No. 12)  
Schedule of Proportionate Share of the Net Pension Liability and Contributions  
(Required Supplementary Information)  
June 30, 2020**

**SCHEDULE OF EAST MOUNTAIN HIGH SCHOOL'S  
PROPORTIONATE SHARE OF THE NET PENSION LIABILITY  
Educational Retirement Board (ERB) Plan  
Last 10 Fiscal Years \* (Unaudited)**

	Measurement Date					
	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014
Proportion of the net pension liability (asset)	0.06768%	0.06768%	0.06714%	0.06372%	0.06434%	0.06762%
Proportionate share of the net pension liability	\$ 5,138,927	\$ 8,048,053	\$ 7,461,583	\$ 4,585,567	\$ 4,167,473	\$ 3,858,208
Covered payroll	\$ 2,222,165	\$ 1,982,763	\$ 1,911,935	\$ 1,819,755	\$ 1,829,079	\$ 1,863,745
Proportionate share of the net pension liability (asset) as a percentage of its covered payroll	231.26%	405.90%	390.26%	251.99%	227.85%	207.01%
Plan fiduciary net position as a percentage of the total pension liability	64.13%	52.95%	52.95%	61.58%	63.97%	66.54%

\* The amounts presented were determined as of June 30. This schedule is presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend is compiled, the School will present information for those years for which information is available.

**SCHEDULE OF EAST MOUNTAIN HIGH SCHOOL'S CONTRIBUTIONS  
Educational Retirement Board (ERB) Plan  
Last 10 Fiscal Years \* (Unaudited)**

	Year Ended June 30,					
	2020	2019	2018	2017	2016	2015
Contractually required contributions	\$ 308,881	\$ 275,604	\$ 262,898	\$ 265,759	\$ 252,946	\$ 254,242
Contributions in relation to the contractually required contribution	<u>308,881</u>	<u>275,604</u>	<u>262,898</u>	<u>265,759</u>	<u>252,946</u>	<u>254,242</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 2,222,165	\$ 1,982,763	\$ 1,891,353	\$ 1,911,935	\$ 1,819,755	\$ 1,829,079
Contributions as a percentage of covered payroll	13.90%	13.90%	13.90%	13.90%	13.90%	13.90%

\* This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, the School will present information for those years for which information is available.

**East Mountain High School**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Notes to Required Supplementary Information**  
**June 30, 2020**

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**Changes of Benefit Terms**

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

**Changes of Assumptions**

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

See also the *Actuarial Assumptions* subsection of Note 5, Pensions.

**East Mountain High School  
(A Component Unit of Albuquerque Municipal School District No. 12)  
Schedule of Proportionate Share of the Net OPEB Liability and Contributions  
(Required Supplementary Information)  
June 30, 2020**

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

	Measurement Date		
	June 30, 2020	June 30, 2019	June 30, 2018
Proportion of the net OPEB liability (asset)	0.04480%	0.04429%	0.04451%
Proportionate share of the net OPEB liability	\$ 1,452,590	\$ 1,925,886	\$ 2,017,048
Covered payroll	\$ 1,869,472	\$ 1,900,314	\$ 1,854,130
Proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll	77.70%	101.35%	108.79%
Plan fiduciary net position as a percentage of the total OPEB liability	18.92%	13.14%	11.34%

\*The amounts presented were determined as of June 30. This schedule is presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend is compiled, East Mountain High School will present information for those years for which information is available.

**SCHEDULE OF EAST MOUNTAIN HIGH SCHOOL'S CONTRIBUTIONS  
Retiree Health Care Authority (RHCA) Plan  
Last 10 Fiscal Years\***

	Year Ended June 30,		
	2020	2019	2018
Contractually required contributions	\$ 39,655	\$ 69,211	\$ 141,340
Contributions in relation to the contractually required contribution	39,655	68,365	70,937
Contribution deficiency (excess)	\$ -	\$ 846	\$ 70,403
Covered payroll	\$ 1,869,472	\$ 1,900,314	\$ 1,854,130
Contributions as a percentage of covered payroll	2.12%	3.60%	3.83%

\*This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, the School will present information for those years for which information is available.

**East Mountain High School**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Notes to Required Supplementary Information**  
**June 30, 2020**

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In the June 30, 2019 actuarial valuation, changes in assumptions and differences between expected and actual experience include adjustments resulting from an increase in the discount rate from 4.08% to 4.16%, decrease in expected participation rates for future retirees from 75% to 60%, and a decrease in the spousal coverage rate for future male retirees from 55% to 35%.

## **Supplementary Information**

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**East Mountain High School**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Combining Balance Sheet – Non-Major Governmental Funds**  
**June 30, 2020**

	14000	24106	24154	25264	26211	27103
	Instructional Materials	Entitlement IDEA-B	Teacher/Principal Training & Recruiting	Supplement DOD Impact	Target School Grants	Dual Credit Instruction
<b>ASSETS</b>						
Current assets:						
Cash and cash equivalents	\$ 30,199	\$ -	\$ -	\$ 3	\$ 147	\$ -
Accounts receivable:						
Due from other governments	-	13,953	-	-	-	-
Due from other funds	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 30,199</b>	<b>\$ 13,953</b>	<b>\$ -</b>	<b>\$ 3</b>	<b>\$ 147</b>	<b>\$ -</b>
<b>LIABILITIES AND FUND BALANCE</b>						
<b>LIABILITIES</b>						
Current liabilities:						
Accounts payable	\$ 3,818	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	-	679	-	-	-	-
Due to other funds	-	13,246	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>3,818</b>	<b>13,925</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE</b>						
Nonspendable	-	-	-	-	-	-
Restricted	26,381	28	-	3	147	-
Committed	-	-	-	-	-	-
Assigned for subsequent year	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total fund balance (deficit)	26,381	28	-	3	147	-
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 30,199</b>	<b>\$ 13,953</b>	<b>\$ -</b>	<b>\$ 3</b>	<b>\$ 147</b>	<b>\$ -</b>

**East Mountain High School**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Combining Balance Sheet – Non-Major Governmental Funds**  
**June 30, 2020**

	27107 2012 G.O. Bonds Public Schools Library	27109 Instructional Materials Special Approp.	27114 NM Reads to Lead Grants K-3	29102 Priv Direct Grants	31700 Capital Improvements SB-9 (State Match)	31703 Capital Improvements SB-9 (Local Match)	Total
<b>ASSETS</b>							
Current assets:							
Cash and cash equivalents	\$ -	\$ 10,140	\$ -	\$ 2,838	\$ -	\$ 9,026	\$ 52,353
Accounts receivable:							
Due from other governments	-	-	-	-	705	-	14,658
Due from other funds	-	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ -</b>	<b>\$ 10,140</b>	<b>\$ -</b>	<b>\$ 2,838</b>	<b>\$ 705</b>	<b>\$ 9,026</b>	<b>\$ 67,011</b>
<b>LIABILITIES AND FUND BALANCE</b>							
<b>LIABILITIES</b>							
Current liabilities:							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,818
Accrued liabilities	-	-	-	-	-	-	679
Due to other funds	-	-	-	-	705	-	13,951
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>705</b>	<b>-</b>	<b>18,448</b>
<b>FUND BALANCE</b>							
Nonspendable	-	-	-	-	-	-	-
Restricted	-	10,140	-	2,838	-	9,026	48,563
Committed	-	-	-	-	-	-	-
Assigned for subsequent year	-	-	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-	-	-
Total fund balance (deficit)	-	10,140	-	2,838	-	9,026	48,563
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ -</b>	<b>\$ 10,140</b>	<b>\$ -</b>	<b>\$ 2,838</b>	<b>\$ 705</b>	<b>\$ 9,026</b>	<b>\$ 67,011</b>

**East Mountain High School  
(A Component Unit of Albuquerque Municipal School District No. 12)  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance –  
Non-Major Governmental Funds  
Year Ended June 30, 2020**

	14000	24106	24154	25264	26211	27103
	Instructional Materials	Entitlement IDEA-B	Teacher/Principal Training & Recruiting	Supplement DOD Impact	Target School Grants	Dual Credit Instruction
<b>REVENUES</b>						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local and county sources	156	-	-	-	-	-
State sources	-	-	-	-	-	24,589
Federal sources	-	48,447	13,417	-	-	-
<b>Total revenues</b>	<b>156</b>	<b>48,447</b>	<b>13,417</b>	<b>-</b>	<b>-</b>	<b>24,589</b>
<b>EXPENDITURES</b>						
Current:						
Instruction	5,598	40,254	11,191	228	-	24,589
Support services:						
Students	-	8,165	-	-	-	-
Instruction	-	-	-	-	-	-
General administration	-	-	-	-	-	-
School administration	-	-	2,226	-	-	-
Central services	-	-	-	-	-	-
Operations and maintenance of plant	-	-	-	-	-	-
Student transportation	-	-	-	-	-	-
Other support services	-	-	-	-	-	-
Operation of non-instructional services:						
Food services operations	-	-	-	-	-	-
Community services operations	-	-	-	-	-	-
Facilities, supplies, & materials	-	-	-	-	-	-
Debt service - principal	-	-	-	-	-	-
Debt service - interest	-	-	-	-	-	-
<b>Total expenditures</b>	<b>5,598</b>	<b>48,419</b>	<b>13,417</b>	<b>228</b>	<b>-</b>	<b>24,589</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES</b>	<b>(5,442)</b>	<b>28</b>	<b>-</b>	<b>(228)</b>	<b>-</b>	<b>-</b>
<b>TRANSFERS</b>	<b>10,582</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<b>21,241</b>	<b>-</b>	<b>-</b>	<b>231</b>	<b>147</b>	<b>-</b>
<b>FUND BALANCES, END OF YEAR</b>	<b>\$ 26,381</b>	<b>\$ 28</b>	<b>\$ -</b>	<b>\$ 3</b>	<b>\$ 147</b>	<b>\$ -</b>

**East Mountain High School**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance –**  
**Non-Major Governmental Funds**  
**Year Ended June 30, 2020**

	27107 2012 G.O. Bonds Public Schools Library	27109 Instructional Materials Special Approp.	27114 NM Reads to Lead Grants K-3	29102 Priv Dir Grant	31700 Capital Improvements SB-9 (State Match)	31703 Capital Improvements SB-9 (Local Match)	Total
<b>REVENUES</b>							
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local and county sources	-	-	-	-	-	-	156
State sources	2,830	29,131	-	-	6,260	9,026	71,836
Federal sources	-	-	-	-	-	-	61,864
<b>Total revenues</b>	<b>2,830</b>	<b>29,131</b>	<b>-</b>	<b>-</b>	<b>6,260</b>	<b>9,026</b>	<b>133,856</b>
<b>EXPENDITURES</b>							
Current:							
Instruction	-	8,409	-	-	-	-	90,269
Support services:							
Students	-	-	-	-	-	-	8,165
Instruction	3,568	-	-	-	-	-	3,568
General administration	-	-	-	-	-	-	-
School administration	-	-	-	-	-	-	2,226
Central services	-	-	-	-	-	-	-
Operations and maintenance of plant	-	-	-	-	-	-	-
Student transportation	-	-	-	-	-	-	-
Other support services	-	-	-	-	-	-	-
Operation of non-instructional services:							
Food services operations	-	-	-	-	-	-	-
Community services operations	-	-	-	-	-	-	-
Facilities, supplies, & materials	-	-	-	-	6,260	-	6,260
Debt service - principal	-	-	-	-	-	-	-
Debt service - interest	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>3,568</b>	<b>8,409</b>	<b>-</b>	<b>-</b>	<b>6,260</b>	<b>-</b>	<b>110,488</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES</b>	<b>(738)</b>	<b>20,722</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,026</b>	<b>23,368</b>
<b>TRANSFERS</b>	<b>-</b>	<b>(10,582)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<b>738</b>	<b>-</b>	<b>-</b>	<b>2,838</b>	<b>-</b>	<b>-</b>	<b>25,195</b>
<b>FUND BALANCES, END OF YEAR</b>	<b>\$ -</b>	<b>\$ 10,140</b>	<b>\$ -</b>	<b>\$ 2,838</b>	<b>\$ -</b>	<b>\$ 9,026</b>	<b>\$ 48,563</b>

**East Mountain High School**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Schedule of Changes in Assets and Liabilities – Agency Funds**  
**(Required by 2.2.2 NMAC)**  
**June 30, 2020**

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	Balance <u>July 1, 2019</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>June 30, 2020</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 56,644	\$ 79,614	\$ (82,118)	\$ 54,140
Accounts receivable	<u>177</u>	<u>-</u>	<u>(177)</u>	<u>-</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 56,821</u></u>	<u><u>\$ 79,614</u></u>	<u><u>\$ (82,295)</u></u>	<u><u>\$ 54,140</u></u>
<b>LIABILITIES</b>				
Accounts payable	\$ 2,877	\$ -	\$ (2,877)	\$ -
Deposits held for others	<u>56,644</u>	<u>79,614</u>	<u>(82,118)</u>	<u>54,140</u>
<b>TOTAL LIABILITIES</b>	<u><u>\$ 59,521</u></u>	<u><u>\$ 79,614</u></u>	<u><u>\$ (84,995)</u></u>	<u><u>\$ 54,140</u></u>

**East Mountain High School**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Schedule of Collateral Pledged by Depository for Public Funds**  
**(Required by 2.2.2 NMAC)**  
**June 30, 2020**

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<u>Name of Depository</u>	<u>Description of Pledged Collateral</u>	<u>Fair/Par Market Value June 30, 2020</u>	<u>Safekeeping Agent</u>
Bank of the West	3138MAKS6, 3%, 9/1/2042	\$ 475,920	BNP Paribas
Bank of the West	3138M93R0, 3%, 09/1/2042	31,698	BNP Paribas
Bank of the West	36179MYH7, 3%, 01/20/2043	72,160	BNP Paribas
Bank of the West	36179NRK6, 3.125%, 10/20/2043	26,958	BNP Paribas
Bank of the West	3138ERNP1, 3%, 10/1/2046	53,336	BNP Paribas
Bank of the West	3128MJVQ0, 3%, 1/1/2045	34,687	BNP Paribas
Bank of the West	3132HPNB6, 3%, 11/1/2042	16,217	BNP Paribas
Bank of the West	36179NM96, 3%, 09/20/2043	2,851	BNP Paribas
Bank of the West	36202FYD2, 3%, 10/20/2026	108,559	BNP Paribas
		<u>\$ 822,386</u>	
	Total amount on deposit	\$ 1,389,879	
	Less: FDIC	<u>(250,000)</u>	
	Total uninsured public money	1,139,879	
	50% collateral requirement	569,940	
	Total pledged	<u>822,386</u>	
	Over pledged	<u>\$ 252,446</u>	

**East Mountain High School**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Schedule of Cash and Cash Equivalents**  
**(Required by 2.2.2 NMAC)**  
**June 30, 2020**

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	<u>Primary Government</u>
Operating account	\$ 953,698
Payroll	380,988
Student Activity	36,130
Athletic Activity	11,827
SPSO	7,236
Reconciling items	<u>(128,096)</u>
Reconciled balance at June 30, 2020	1,261,783
Less: activity funds	<u>(54,140)</u>
Balance per statement of net position	<u><u>\$ 1,207,643</u></u>

**East Mountain High School**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Cash Reconciliation**  
**(Required by 2.2.2 NMAC)**  
**June 30, 2020**

	Operational Account 11000	Instructional Materials 14000	Student Activity 23000	Projects Account 24000
<b>June 30, 2019 Cash (Book Balance)</b>	\$ 557,410	\$ 30,802	\$ 56,644	\$ -
June 30, 2019 Payroll Liabilities	(124,984)	-	-	(497)
June 30, 2019 Temporary Interfund Loans	108,647	-	-	(23,837)
June 30, 2019 Adjustments/Reconciling Differences	-	-	-	-
<b>June 30, 2019 Cash Available to Budget</b>	541,073	30,802	56,644	(24,334)
2019-2020 Revenue	3,422,684	664	79,791	72,217
2019-2020 Expenditures	(3,374,868)	(1,267)	(82,503)	(61,836)
Prior year warrants voided	-	-	208	-
Adjustments	1,146	-	-	-
<b>June 30, 2020 Cash Available to Budget</b>	590,035	30,199	54,140	(13,953)
June 30, 2020 Payroll Liabilities	50,011	-	-	707
June 30, 2020 Temporary Interfund Loans	(249,247)	-	-	13,246
June 30, 2020 Adjustments/Reconciling Differences	-	-	-	-
<b>June 30, 2020 Cash (Book Balance)</b>	<u>\$ 390,799</u>	<u>\$ 30,199</u>	<u>\$ 54,140</u>	<u>\$ -</u>
<b>Reconciliation to PED Cash Report Line 7</b>				
June 30, 2020 Cash (Book Balance)	\$ 390,799	\$ 30,199	\$ 54,140	\$ -
June 30, 2020 Payroll Liabilities	(50,011)	-	-	(707)
June 30, 2020 Temporary Interfund Loans	249,247	-	-	(13,246)
Audit adjustments and reclassifications/other reconciling	-	-	-	-
<b>Line 7 PED Cash Report June 30, 2020</b>	<u>\$ 590,035</u>	<u>\$ 30,199</u>	<u>\$ 54,140</u>	<u>\$ (13,953)</u>

**East Mountain High School**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Cash Reconciliation**  
**June 30, 2020**

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	Direct Account 25000	Grant Funds 26000	State Flowthrough Fund 27000	Local/State Account 29000
<b>June 30, 2019 Cash (Book Balance)</b>	\$ 857	\$ 147	\$ -	\$ -
June 30, 2019 Payroll Liabilities	-	-	-	(122)
June 30, 2019 Temporary Interfund Loans	-	-	(522)	(5,992)
June 30, 2019 Adjustments/Reconciling Differences	-	-	-	-
<b>June 30, 2019 Cash Available to Budget</b>	857	147	(522)	(6,114)
2019-202 Revenue	-	-	57,072	8,952
2019-2020 Expenditures	(854)	-	(46,410)	-
Permanent Cash Transfers/Revisions	-	-	-	-
Adjustments	-	-	-	-
<b>June 30, 2020 Cash Available to Budget</b>	3	147	10,140	2,838
June 30, 2020 Payroll Liabilities	-	-	-	-
June 30, 2020 Temporary Interfund Loans	-	-	-	-
June 30, 2020 Adjustments/Reconciling Differences	-	-	-	-
<b>June 30, 2020 Cash (Book Balance)</b>	<u>\$ 3</u>	<u>\$ 147</u>	<u>\$ 10,140</u>	<u>\$ 2,838</u>
<b>Reconciliation to PED Cash Report Line 7</b>				
June 30, 2020 Cash (Book Balance)	\$ 3	\$ 147	\$ 10,140	\$ 2,838
June 30, 2020 Payroll Liabilities	-	-	-	-
June 30, 2020 Temporary Interfund Loans	-	-	-	-
Audit adjustments and reclassifications/other reconciling	-	-	-	-
<b>Line 7 PED Cash Report June 30, 2020</b>	<u>\$ 3</u>	<u>\$ 147</u>	<u>\$ 10,140</u>	<u>\$ 2,838</u>

**East Mountain High School**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Cash Reconciliation**  
**June 30, 2020**

	Public School Capital Outlay 31200	Special Capital Outlay 31400	Capital Improve. HB-33 31600	Capital Improve. State SB-9 31700	Capital Improve. Local SB-9 31701	Total Primary Government
<b>June 30, 2019 Cash (Book Balance)</b>	\$ -	\$ -	\$ 398,225	\$ -	\$ 175,500	\$ 1,219,585
June 30, 2019 Payroll Liabilities	-	-	-	-	-	(125,603)
June 30, 2019 Temporary Interfund Loans	(67,275)	-	-	(11,021)	-	-
June 30, 2019 Adjustments/Reconciling Differences	-	-	-	-	-	-
<b>June 30, 2019 Cash Available to Budget</b>	(67,275)	-	398,225	(11,021)	175,500	1,093,982
2019-2020 Revenue	267,362	77,923	258,080	16,576	139,586	4,400,907
2019-2020 Expenditures	(266,783)	(246,523)	(161,204)	(6,260)	(36,670)	(4,285,178)
Permanent Cash Transfers/Revisions	-	-	-	-	-	208
Adjustments	-	-	-	-	-	1,146
<b>June 30, 2020 Cash Available to Budget</b>	(66,696)	(168,600)	495,101	(705)	278,416	1,211,065
June 30, 2020 Payroll Liabilities	-	-	-	-	-	50,718
June 30, 2020 Temporary Interfund Loans	66,696	168,600	-	705	-	-
June 30, 2020 Adjustments/Reconciling Differences	-	-	-	-	-	-
<b>June 30, 2020 Cash (Book Balance)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 495,101</u>	<u>\$ -</u>	<u>\$ 278,416</u>	1,261,783
					Less student activity funds	(54,140)
					Statement of net position	<u>\$ 1,207,643</u>
<b>Reconciliation to PED Cash Report Line 7</b>						
June 30, 2020 Cash (Book Balance)	\$ -	\$ -	\$ 495,101	\$ -	\$ 278,416	\$ 1,261,783
June 30, 2020 Payroll Liabilities	-	-	-	-	-	(50,718)
June 30, 2020 Temporary Interfund Loans	(66,696)	(168,600)	-	(705)	-	-
Audit adjustments and reclassifications/other reconciling	-	-	-	-	-	-
<b>Line 7 PED Cash Report June 30, 2020</b>	<u>\$ (66,696)</u>	<u>\$ (168,600)</u>	<u>\$ 495,101</u>	<u>\$ (705)</u>	<u>\$ 278,416</u>	<u>\$ 1,211,065</u>

## **Report of Independent Auditors 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***

East Mountain High School  
Governing Council and  
Mr. Brian S. Colón, Esq., New Mexico State Auditor

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, the budgetary comparison of the general fund and the special revenue fund, of East Mountain High School (the School) as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the School's basic financial statements, and have issued our report thereon dated November 3, 2020.

### **Internal Control over Financial Reporting**

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

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

Our consideration of internal control was for the limited purpose described in the 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 did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses as item 2020-002 that we consider to be a significant deficiency.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the School's financial statements are free from 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that are required to be reported per Section 12-6-5 NMSA 1978, that we have described in schedule of findings and responses as items 2020-001 and 2020-003.

## **Response to Findings**

The School's response to the findings identified in our audit is described in the accompanying Schedule of Findings and Responses. The School's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Mess Adams LLP*

Albuquerque, New Mexico  
November 3, 2020

**East Mountain High School**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Summary of Audit Results (As Required by 2.2.2.10 NMAC L(1) (f))**  
**June 30, 2020**

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***Financial Statements***

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified?  Yes  No
- Significant deficiency(ies) identified?  Yes  None reported

Compliance and other matters noted?  Yes  No

**East Mountain High School**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Schedule of Findings and Responses**  
**June 30, 2020**

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**SECTION I – FINANCIAL STATEMENT FINDINGS**

**2020-001 – Procurement Code (Previously reported as 2019-003) (Other Non-Compliance)**

**Condition:** The School did not follow procurement policies during the year. We noted one vendor that was paid \$61,822. We obtained documentation and noted two purchase orders were issued during the year: One for \$60,000 and one for \$12,455. We noted quotes for the vendor were provided for the \$12,455 however we noted that the \$60,000 should have gone out to bid. We noted no documentation in the file showing an RFP was conducted for services rendered.

**Management progress:** Management has not made progress on this finding.

**Criteria:** Section NMAC 6.20.2.17(A), requires that each school establish and implement written policies and procedures which shall be in compliance with the Procurement Code, Section 13-1-21 et seq., NMSA 1978. An internal control structure over purchasing shall be established and maintained to assure compliance with school policy, state and federal regulations. According to 13-1-74 NMSA 1978, "Procurement" means A. purchasing, renting, leasing, lease purchasing or otherwise acquiring items of intangible personal property, services or construction; and B. all procurement functions, including but not limited to preparation of specifications, solicitation of sources, qualifications, or disqualification of sources, preparation and award of contract and contract administration. Per school policies "the school adheres to the NM Procurement Code which establishes the purchasing standards. When purchases are over \$20,000 for tangible property, the school will adhere to the state procurement code."

**Cause:** School was using an RFP that did not cover the number of years. A finding was specifically given for this vendor in fiscal year 2019.

**Effect:** School is not in compliance with state requirements and could be overpaying for goods and services.

**Repeat finding:** This was previously reported as finding 2019-003

**Recommendation:** We recommend that all management at the school including the governing council review the school policies and state requirements and ensure purchase requirements are followed.

**Views of responsible officials and planned corrective actions:** An RFP was conducted to award the school's technical services contract in the Spring of 2017. The RFP scope did not distinguish between single-year and multi-year contracts. Given the nature of the services, which includes ongoing technical support for all computers, software, and network infrastructure on campus, EMHS entered into a renewable contract with its provider.

In the spring of 2019, the school entered a search process to select the next head school administrator. The retiring head school administrator did not conduct any new RFP's for contracts for the subsequent school year.

**East Mountain High School  
(A Component Unit of Albuquerque Municipal School District No. 12)  
Schedule of Findings and Responses  
June 30, 2020**

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**SECTION I – FINANCIAL STATEMENT FINDINGS (continued)**

**2020-001 – Procurement Code (Previously reported as 2019-003) (Other Non-Compliance)  
(continued)**

During the spring of 2020, the COVID shutdown of schools made it impossible to conduct a thorough RFP, and it would have caused a disruption in essential services for students and staff during an already unpredictable time.

The head school administrator has begun the process of assembling an evaluation committee and drafting an RFP for managed technical services for subsequent school years. The school will evaluate multiple bids, including pursuing E-rate opportunities. Going forward, RFP's will contain details regarding single year and multi-year contracts, in accordance with the New Mexico State Procurement Code.

***Person responsible:*** Head school administrator

**East Mountain High School**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Schedule of Findings and Responses**  
**June 30, 2020**

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**SECTION I – FINANCIAL STATEMENT FINDINGS (continued)**

**FOUNDATION**

**2020-002 – Fund Balance Significant Deficiency**

**Condition:** The fund balance of the Foundation had not been properly reconciled and did not roll by \$2,212.

**Criteria:** The Foundation shall establish and maintain an internal control structure to provide management with reasonable assurance that assets are safe-guarded against loss from authorized use or deposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with GAAP and the correct reporting framework in accordance with GASBS No. 39 paragraph 5.

**Cause:** Untimely reconciliation of accounts.

**Effect:** There is a risk that financial statements and disclosures may be inaccurate. Insufficient controls over the preparation of account balances, financial statements, and related disclosures limits the Foundation's ability to prevent or detect a misstatement whether due to error or fraud in its year-end financial statements.

**Repeat finding:** Not a repeat finding.

**Recommendation:** We recommend that management establish controls necessary to reconcile and roll fund balance at year-end.

**View of responsible officials and planned corrective action:** The Foundation agrees to make a one-time correcting entry effective 6/30/20 to bring our retained earnings fund balance into reconciliation with the audited recommendation.

**Person responsible:** Foundation Treasurer

**East Mountain High School  
(A Component Unit of Albuquerque Municipal School District No. 12)  
Schedule of Findings and Responses  
June 30, 2020**

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**SECTION I – FINANCIAL STATEMENT FINDINGS (continued)**

**2020-003 – Filing of 990 form (Other Non-Compliance)**

**Condition:** The Foundation did not file the 2018 Internal Revenue Service (IRS) 990 form timely.

**Criteria:** The Foundation should have an internal control structure that provides reasonable assurance that the Foundation is complying with all laws and regulations.

**Cause:** Management oversight.

**Effect:** The Foundation is not in compliance with Internal Revenue Service rules and regulations and could owe a penalty for the late report.

**Repeat finding:** Not a repeat finding.

**Recommendation:** We recommend that the Foundation review IRS deadlines and ensure that all tax filings are submitted by the due date.

**View of responsible officials and planned corrective action:** The Foundation agrees to file all future 990 tax forms in compliance with IRS requirements.

**Person responsible:** Foundation Treasurer

**East Mountain High School**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Summary Schedule of Prior Audit Findings**  
**June 30, 2020**

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**2019-001: Lack of Proper Review of Request for Reimbursements  
(Other Non-Compliance)-Resolved**

**2019-002: Internal Control Structure (Material Weakness)-Resolved**

**2019-003: Procurement Code (Other Non-Compliance)-Repeated**

**2019-004: Whistleblower Policy (Other Non-Compliance)-Resolved**

**2019-005: Fixed Assets (Significant Deficiency)-Resolved**

**2019-006: No Review of Codes of Conduct (Other Non-Compliance)-Resolved**

**East Mountain High School  
(A Component Unit of Albuquerque Municipal School District No. 12)  
Exit Conference  
June 30, 2020**

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An exit conference was held with the School and the Foundation on October 16, 2020. The conference was held in a closed meeting to preserve the confidentiality of the audit information prior to the official release of the financial statements by the State Auditor. In attendance were:

**EAST MOUNTAIN HIGH SCHOOL AND FOUNDATION**

Michael Wismer, Governing Council Chairman/Audit Committee  
Trey Smith, Principal  
Nancy Holmquist, Business Manager  
Elveta Bishop, Foundation Board Treasurer  
Roberta Velasquez, APS-Manager Charter Business Manager

**MOSS ADAMS LLP**

Sheila Herrera, Senior Manager

**PREPARATION OF FINANCIAL STATEMENTS**

The financial statements presented in this report have been prepared with the assistance of the independent auditors. However, they are the responsibility of management, as addressed in the Report of Independent Auditors. Management reviewed and approved the financial statements.

# East Mountain High School

## Account Summary Report - December 31, 2020

Fund	Adopted Budget	1st Qtr BARs	Oct BARs	Nov BARs	Dec BARs	Current Budget	Actuals (YTD)	Encumbrances (YTD)	Available
Subtotal: Function 1000 - Instruction	\$2,449,076.00		\$14,691.00			\$2,463,767.00	\$920,924.86	\$1,222,039.25	\$320,802.89
Subtotal: Function 2100 - Support Services-Students	\$418,359.00					\$418,359.00	\$130,390.35	\$267,690.38	\$20,278.27
Subtotal: Function 2200 - Support Services-Instruction	\$118,472.00					\$118,472.00	\$3,736.46	\$14,850.70	\$99,884.84
Subtotal: Function 2300 - Gen Admin	\$418,796.00					\$418,796.00	\$176,788.06	\$197,043.28	\$44,964.66
Subtotal: Function 2400 - School Admin	\$129,093.00					\$129,093.00	\$60,514.59	\$54,673.92	\$13,904.49
Subtotal: Function 2500 - Central Services	\$170,212.00					\$170,212.00	\$83,586.27	\$93,562.11	(\$6,936.38)
Subtotal: Function 2600 - Operation & Maintenance	\$383,521.00					\$383,521.00	\$169,090.93	\$196,431.47	\$17,998.60
Subtotal: Function 2700 - Student Transportation	\$34,244.00					\$34,244.00	\$5,723.43	\$9,616.04	\$18,904.53
Subtotal: Function 2900 - Emergency Reserve	\$60,000.00					\$60,000.00	\$0.00	\$0.00	\$60,000.00
<b>Subtotal: Fund 11000 - Operational</b>	<b>\$4,181,773.00</b>	<b>\$0.00</b>	<b>\$14,691.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,196,464.00</b>	<b>\$1,550,754.95</b>	<b>\$2,055,907.15</b>	<b>\$589,801.90</b>
<b>Subtotal: Fund 14000 - Instl Mat'ls</b>	<b>\$29,257.00</b>					<b>\$29,257.00</b>	<b>\$4,779.50</b>	<b>\$10,000.00</b>	<b>\$14,477.50</b>
<b>Subtotal: Fund 23000 - Activity Funds</b>	<b>\$131,082.00</b>					<b>\$131,082.00</b>	<b>\$5,671.84</b>	<b>\$10,060.81</b>	<b>\$115,349.35</b>
<b>Subtotal: Fund 24106 - IDEA-B</b>	<b>\$48,773.00</b>					<b>\$48,773.00</b>	<b>\$18,596.13</b>	<b>\$29,649.75</b>	<b>\$527.12</b>
<b>Subtotal: Fund 24154 - Title II</b>	<b>\$15,307.00</b>					<b>\$15,307.00</b>	<b>\$729.00</b>	<b>\$510.00</b>	<b>\$14,068.00</b>
Subtotal: Function 1000 - Instruction	\$66,247.00				(\$48,117.00)	\$18,130.00	\$12,540.75	\$547.74	\$5,041.51
Subtotal: Function 2100 - Support Services-Students	\$20,000.00				(\$20,000.00)	\$0.00	\$0.00	\$0.00	\$0.00
Subtotal: Function 2300 - Gen Admin	\$4,500.00				(\$4,500.00)	\$0.00	\$0.00	\$0.00	\$0.00
Subtotal: Function 2400 - School Admin	\$1,000.00				(\$1,000.00)	\$0.00	\$0.00	\$0.00	\$0.00
Subtotal: Function 2600 - Operation & Maintenance	\$5,000.00				(\$4,800.00)	\$200.00	\$151.75	\$0.00	\$48.25
<b>Subtotal of Element: Fund 24301 - CARES Act</b>	<b>\$96,747.00</b>				<b>(\$78,417.00)</b>	<b>\$18,330.00</b>	<b>\$12,692.50</b>	<b>\$547.74</b>	<b>\$5,089.76</b>
<b>Subtotal: Fund 25264 -DOD Impact Aid</b>	<b>\$3.00</b>					<b>\$3.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3.00</b>
<b>Subtotal: Fund 26211 - Target School Grant</b>	<b>\$147.00</b>					<b>\$147.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$147.00</b>
<b>Subtotal: Fund 27107 - GOB Public School Library</b>	<b>\$4,539.00</b>		<b>\$73.00</b>			<b>\$4,612.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,612.00</b>
<b>Subtotal: Fund 27109 - Instl Mat'ls</b>	<b>\$7,976.00</b>					<b>\$7,976.00</b>	<b>\$3,239.20</b>	<b>\$70.17</b>	<b>\$4,666.63</b>
<b>Subtotal: Fund 29102 - Private Dir Grants</b>	<b>\$2,838.00</b>					<b>\$2,838.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,838.00</b>
<b>Subtotal: Fund 31200 - Lease Assistance</b>	<b>\$0.00</b>		<b>\$267,156.00</b>			<b>\$267,156.00</b>	<b>\$103,739.30</b>	<b>\$163,416.70</b>	<b>\$0.00</b>

Subtotal: Fund 31400 - Special Capital Outlay-State	\$155,368.00		\$21,095.00			\$176,463.00	\$21,092.30	\$66,832.56	\$88,538.14
Subtotal: Fund 31600 - HB-33	\$682,661.00					\$682,661.00	\$141,051.84	\$0.00	\$541,609.16
Subtotal: Fund 31700 - SB-9 (state)	\$3,098.00					\$3,098.00	\$2,919.92	\$0.00	\$178.08
Subtotal: Fund 31701 - SB-9 County	\$347,591.00					\$347,591.00	\$7,304.73	\$20,915.84	\$319,370.43
Subtotal: Fund 31703 - SB-9 State Match - Cash	\$9,026.00					\$9,026.00	\$0.00	\$0.00	\$9,026.00
<b>Grand Total</b>	<b>\$5,716,186.00</b>	<b>\$0.00</b>	<b>\$303,015.00</b>	<b>\$0.00</b>	<b>(\$78,417.00)</b>	<b>\$5,940,784.00</b>	<b>\$1,872,571.21</b>	<b>\$2,357,910.72</b>	<b>\$1,710,302.07</b>

<b>Approved Budget Adjustment Requests (BARs), December, 2020</b>			
<b>Number</b>	<b>Change to Fund</b>	<b>Description</b>	<b>Amount</b>
001-024-2021-0005-D	24301	APS revised allocation	\$ (420.00)
001-024-2021-0006-D	24301	APS revised allocation	\$ (77,997.00)
<b>Total</b>			<b>\$ (78,417.00)</b>

**NOTES:**

- Operational Fund encumbrances decreased \$291,701.38 as of December 31, 2020
- Actual YTD Expenditures (Actuals) increased by \$290,528.46 from November 30, 2020 through December 31, 2020
- Payroll expenses totaled \$241,113.12 for the month of December
- Operational Expenditures are down by \$27,088 compared to the same period last year which can be attributed to reductions in expenditures for custodial and general classroom supplies, contract security services, and salaries for the unfilled Librarian position.

# East Mountain High School

## Balance Sheet Report

Cycle: FY2021; Fund Class: [All]; Fund Columns: [All Non-Zero Funds]; Account Expression: [All]; Balance Date: 12/31/2020; Detail: No; Created On: 1/11/2021 2:21:05 PM

Description	11000	14000	23000	24106	24154	24301	25233	25264	26211	27109	29102	31200	31400	31600	31700	31701	31703	Total
11000 - Cash Assets	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00
11014 - B of W - Student Activity	\$0.00	\$0.00	\$34,249.03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$34,249.03
11015 - B of W - Athletic Activity	\$0.00	\$0.00	\$11,728.74	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,728.74
11016 - B of W - Payroll	\$405,017.67	\$0.00	\$0.00	(\$147,165.87)	(\$614.93)	\$0.00	(\$21,315.51)	\$0.00	\$0.00	\$0.00	(\$9,155.31)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$226,766.05
11017 - B of W - Operating	(\$655,103.65)	\$31,345.40	\$0.00	\$91,663.19	(\$2,151.97)	\$0.00	\$21,315.51	\$231.00	\$147.31	(\$10,582.38)	\$11,992.91	\$0.00	\$0.00	\$335,536.80	\$0.00	\$175,605.88	\$0.00	\$0.00
11018 - B of W - SPSO	\$0.00	\$0.00	\$10,622.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,622.07
11019 - B of W - Gen Operating	\$1,147,132.02	(\$5,912.09)	\$0.00	\$50,144.85	\$2,037.90	(\$12,692.50)	\$0.00	(\$228.12)	\$0.00	\$17,483.10	\$0.00	(\$103,739.30)	(\$5,559.38)	\$76,738.47	(\$2,919.92)	\$115,891.09	\$9,026.00	\$1,287,402.12
<b>Subtotal of Account Type: Asset</b>	<b>\$897,246.04</b>	<b>\$25,433.31</b>	<b>\$56,599.84</b>	<b>(\$5,357.83)</b>	<b>(\$729.00)</b>	<b>(\$12,692.50)</b>	<b>\$0.00</b>	<b>\$2.88</b>	<b>\$147.31</b>	<b>\$6,900.72</b>	<b>\$2,837.60</b>	<b>(\$103,739.30)</b>	<b>(\$5,559.38)</b>	<b>\$412,275.27</b>	<b>(\$2,919.92)</b>	<b>\$291,496.97</b>	<b>\$9,026.00</b>	<b>\$1,570,968.01</b>
<b>Subtotal of Account Group: Assets</b>	<b>\$897,246.04</b>	<b>\$25,433.31</b>	<b>\$56,599.84</b>	<b>(\$5,357.83)</b>	<b>(\$729.00)</b>	<b>(\$12,692.50)</b>	<b>\$0.00</b>	<b>\$2.88</b>	<b>\$147.31</b>	<b>\$6,900.72</b>	<b>\$2,837.60</b>	<b>(\$103,739.30)</b>	<b>(\$5,559.38)</b>	<b>\$412,275.27</b>	<b>(\$2,919.92)</b>	<b>\$291,496.97</b>	<b>\$9,026.00</b>	<b>\$1,570,968.01</b>
21011 - Accounts Payable	\$300.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$300.23
23011 - Accrued Salaries and Benefits	\$1,083.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,083.52
23124 - State Retirement Contributions	\$46,973.49	\$0.00	\$0.00	\$568.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$47,541.83
23125 - Employee Insurance	\$20,537.40	\$0.00	\$0.00	(\$37.78)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,499.62
23126 - Unemployment Insurance	\$297.26	\$0.00	\$0.00	\$21.96	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$319.22
23147 - Voluntary Deductions	(\$2,493.44)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$2,493.44)
24214 - State Taxes	\$5,332.57	\$0.00	\$0.00	\$22.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,355.37
<b>Subtotal of Account Type: Liability</b>	<b>\$72,031.03</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$575.32</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$72,606.35</b>
32300 - Unreserved Fund Balance	\$589,419.62	\$30,199.86	\$54,139.65	(\$13,953.15)	\$0.00	\$0.00	\$0.00	\$2.88	\$147.31	\$10,139.92	\$2,837.60	(\$66,695.75)	(\$168,600.34)	\$495,100.62	(\$704.66)	\$269,389.69	\$9,026.00	\$1,210,449.25
Net Increase/Decrease	\$235,795.39	(\$4,766.55)	\$2,460.19	\$8,020.00	(\$729.00)	(\$12,692.50)	\$0.00	\$0.00	\$0.00	(\$3,239.20)	\$0.00	(\$37,043.55)	\$163,040.96	(\$82,825.35)	(\$2,215.26)	\$22,107.28	\$0.00	\$287,912.41
<b>Subtotal of Account Type: Fund Balance/Retained Earnings</b>	<b>\$825,215.01</b>	<b>\$25,433.31</b>	<b>\$56,599.84</b>	<b>(\$5,933.15)</b>	<b>(\$729.00)</b>	<b>(\$12,692.50)</b>	<b>\$0.00</b>	<b>\$2.88</b>	<b>\$147.31</b>	<b>\$6,900.72</b>	<b>\$2,837.60</b>	<b>(\$103,739.30)</b>	<b>(\$5,559.38)</b>	<b>\$412,275.27</b>	<b>(\$2,919.92)</b>	<b>\$291,496.97</b>	<b>\$9,026.00</b>	<b>\$1,498,361.66</b>
<b>Subtotal of Account Group: Liabilities/Fund Balance</b>	<b>\$897,246.04</b>	<b>\$25,433.31</b>	<b>\$56,599.84</b>	<b>(\$5,357.83)</b>	<b>(\$729.00)</b>	<b>(\$12,692.50)</b>	<b>\$0.00</b>	<b>\$2.88</b>	<b>\$147.31</b>	<b>\$6,900.72</b>	<b>\$2,837.60</b>	<b>(\$103,739.30)</b>	<b>(\$5,559.38)</b>	<b>\$412,275.27</b>	<b>(\$2,919.92)</b>	<b>\$291,496.97</b>	<b>\$9,026.00</b>	<b>\$1,570,968.01</b>

School District: Albuquerque Public Schools  
 Charter Name: East Mountain High School  
 County: Bernalillo  
 PED No.: 001-024

### PED Cash Report for 2020-2021 Fiscal Year

Month/Quarter: M6/Q2  
 Previous Year: 06/30/2020  
 Report end date: 12/31/2020

Line	Description	OPERATIONAL		TEACHERAGE		TRANSPORTATION		INST. MATERIALS		FOOD SERVICES		ATHLETICS		NON-INSTRUCT.	
		11000	590,034.62	12000	0.00	13000	0.00	14000	30,199.86	21000	0.00	22000	0.00	23000	54,139.65
Line 1	Total Cash Balance 06/30/2020	+OR-													
Line 2	Current Year Revenue to Date (Per OMB's Actuals Revenue Report)	+	1,786,550.34	0.00	0.00	0.00	12.95	0.00	0.00	0.00	0.00	0.00	0.00	8,132.03	
Line 3	Prior Year Warrants Voided	+	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Line 4	Total Resources to Date for Current Year 12/31/2020	=	2,376,584.96	0.00	0.00	0.00	30,212.81	0.00	0.00	0.00	0.00	0.00	0.00	62,271.68	
Line 5	Current Year Expenditures to Date (Per OMB's Actuals Expenditure Report)	-	(1,550,754.95)	0.00	0.00	0.00	(4,779.50)	0.00	0.00	0.00	0.00	0.00	0.00	(5,671.84)	
Line 6	Permanent Cash Transfers/Reversions *Provide Explanation on Last Page	+OR-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Line 7	Total Cash	=	825,830.01	0.00	0.00	0.00	25,433.31	0.00	0.00	0.00	0.00	0.00	0.00	56,599.84	
Line 8	Payroll Liabilities **Provide Explanation on Last Page	+	72,031.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Line 9	Adjustments ***Provide Explanation on Last Page	+OR-	(615.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Line 10	Total Reconciled Cash Balance 12/31/2020	=	897,246.04	0.00	0.00	0.00	25,433.31	0.00	0.00	0.00	0.00	0.00	0.00	56,599.84	
Line 11	Total Outstanding Loans ***Provide Explanation on Last Page	+OR-	(130,997.93)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Line 12	Total Ending Cash 12/31/2020	=	766,248.11	0.00	0.00	0.00	25,433.31	0.00	0.00	0.00	0.00	0.00	0.00	56,599.84	
Line 1	Total Cash Balance 06/30/2020	+OR-	(13,953.15)	2,88	147.31	10,139.92	0.00	0.00	2,837.60	0.00	0.00	0.00	0.00	0.00	
Line 2	Current Year Revenue to Date (Per OMB's Actuals Revenue Report)	+	26,616.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Line 3	Prior Year Warrants Voided	+	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Line 4	Total Resources to Date for Current Year 12/31/2020	=	12,662.98	2,88	147.31	10,139.92	0.00	0.00	2,837.60	0.00	0.00	0.00	0.00	0.00	
Line 5	Current Year Expenditures to Date (Per OMB's Actuals Expenditure Report)	-	(32,017.63)	0.00	0.00	(3,239.20)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Line 6	Permanent Cash Transfers/Reversions *Provide Explanation on Last Page	+OR-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Line 7	Total Cash	=	(19,354.65)	2,88	147.31	6,900.72	0.00	0.00	2,837.60	0.00	0.00	0.00	0.00	0.00	
Line 8	Payroll Liabilities **Provide Explanation on Last Page	+	575.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Line 9	Adjustments ***Provide Explanation on Last Page	+OR-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Line 10	Total Reconciled Cash Balance 12/31/2020	=	(18,779.33)	2,88	147.31	6,900.72	0.00	0.00	2,837.60	0.00	0.00	0.00	0.00	0.00	
Line 11	Total Outstanding Loans ***Provide Explanation on Last Page	+OR-	18,779.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Line 12	Total Ending Cash 12/31/2020	=	0.00	2,88	147.31	6,900.72	0.00	0.00	2,837.60	0.00	0.00	0.00	0.00	0.00	

School District: Albuquerque Public Schools  
 Charter Name: East Mountain High School  
 County: Bernalillo  
 PED No.: 001-024

### PED Cash Report for 2020-2021 Fiscal Year

Month/Quarter: M6/Q2  
 Previous Year: 06/30/2020  
 Report end date: 12/31/2020

Line	Description	PUBLIC SCHOOL CAPITAL OUTLAY		SPECIAL CAPITAL OUTLAY			CAPITAL IMPROV. HB		CAPITAL IMPROV. SB9		STATE MATCH
		31200	31300	STATE 31400	FEDERAL 31500	33 31600	STATE 31700	LOCAL 31701	31703		
Line 1	Total Cash Balance 06/30/2020	+OR-	(66,695.75)	0.00	0.00	(168,600.34)	0.00	495,100.62	(704.66)	269,389.69	9,026.00
Line 2	Current Year Revenue to Date (Per OMB's Actuals Revenue Report)	+	66,695.75	0.00	184,133.26	0.00	58,226.49	704.66	29,412.01	0.00	0.00
Line 3	Prior Year Warrants Voided	+	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Line 4	Total Resources to Date for Current Year 12/31/2020	=	0.00	0.00	15,532.92	0.00	553,327.11	0.00	298,801.70	9,026.00	0.00
Line 5	Current Year Expenditures to Date (Per OMB's Actuals Expenditure Report)	-	(103,739.30)	0.00	(21,092.30)	0.00	(141,051.84)	(2,919.92)	(7,304.73)	0.00	0.00
Line 6	Permanent Cash Transfers/Reversions ***Provide Explanation on Last Page	+OR-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Line 7	Total Cash	=	(103,739.30)	0.00	(5,559.38)	0.00	412,275.27	(2,919.92)	291,496.97	9,026.00	0.00
Line 8	Other Reconciling Items Payroll Liabilities **Provide Explanation on Last Page	+	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Line 9	Adjustments ***Provide Explanation on Last Page	+OR-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Line 10	Total Reconciled Cash Balance 12/31/2020	=	(103,739.30)	0.00	(5,559.38)	0.00	412,275.27	(2,919.92)	291,496.97	9,026.00	0.00
Line 11	Total Outstanding Loans ***Provide Explanation on Last Page	+OR-	103,739.30	0.00	5,559.38	0.00	0.00	2,919.92	0.00	0.00	0.00
Line 12	Total Ending Cash 12/31/2020	=	0.00	0.00	0.00	0.00	412,275.27	0.00	291,496.97	9,026.00	0.00
Line 1	Total Cash Balance 06/30/2020	+OR-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,211,064.25
Line 2	Current Year Revenue to Date (Per OMB's Actuals Revenue Report)	+	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,160,483.62
Line 3	Prior Year Warrants Voided	+	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Line 4	Total Resources to Date for Current Year 12/31/2020	=	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,371,547.87
Line 5	Current Year Expenditures to Date (Per OMB's Actuals Expenditure Report)	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,872,571.21)
Line 6	Permanent Cash Transfers/Reversions ***Provide Explanation on Last Page	+OR-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Line 7	Total Cash	=	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,498,976.66
Line 8	Other Reconciling Items Payroll Liabilities **Provide Explanation on Last Page	+	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	72,606.35
Line 9	Adjustments ***Provide Explanation on Last Page	+OR-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(615.00)
Line 10	Total Reconciled Cash Balance 12/31/2020	=	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,570,968.01
Line 11	Total Outstanding Loans ***Provide Explanation on Last Page	+OR-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Line 12	Total Ending Cash 12/31/2020	=	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,570,968.01



School District: Albuquerque Public Schools  
 Charter Name: East Mountain High School  
 County: Bernalillo  
 PED No.: 001-024

**PED Cash Report for 2020-2021 Fiscal Year**

Month/Quarter: M6/Q2  
 Previous Year: 06/30/2020  
 Report end date: 12/31/2020

**\*\* OTHER RECONCILING ITEMS - PAYROLL LIABILITIES (LINE 8)**

Please identify all reconciling payroll liabilities per general ledger. Enter the fund number on the FUND column. Please provide an explicit explanation (to start a new line of text press Alt+Enter to insert a line break).

FUND	AMOUNT	Explicit Explanation	FUND	AMOUNT	Explicit Explanation	FUND	AMOUNT	Explicit Explanation
11000	72,031.03	Payroll & Outstanding AP liabilities	27000	0.00		31701	0.00	
12000	0.00		28000	0.00		31703	0.00	
13000	0.00		29000	0.00		31800	0.00	
14000	0.00		31100	0.00		31900	0.00	
21000	0.00		31200	0.00		32100	0.00	
22000	0.00		31300	0.00		41000	0.00	
23000	0.00		31400	0.00		42000	0.00	
24000	575.32	Payroll liabilities	31500	0.00		43000	0.00	
25000	0.00		31600	0.00				
26000	0.00		31700	0.00				
						<b>Total</b>	<b>72,606.35</b>	

**\*\*\* OTHER RECONCILING ITEMS - ADJUSTMENTS (LINE 9)**

Please identify all reconciling adjustments per general ledger. Enter the fund number on the FUND column. Please provide an explicit explanation (to start a new line of text press Alt+Enter to insert a line break).

FUND	AMOUNT	Explicit Explanation	FUND	AMOUNT	Explicit Explanation	FUND	AMOUNT	Explicit Explanation
11000	(615.00)	Refund of FY2020 parent paid activities that did not occur due to COVID-19	27000	0.00		31701	0.00	
12000	0.00		28000	0.00		31703	0.00	
13000	0.00		29000	0.00		31800	0.00	
14000	0.00		31100	0.00		31900	0.00	
21000	0.00		31200	0.00		32100	0.00	
22000	0.00		31300	0.00		41000	0.00	
23000	0.00		31400	0.00		42000	0.00	
24000	0.00		31500	0.00		43000	0.00	
25000	0.00		31600	0.00				
26000	0.00		31700	0.00				
						<b>Total</b>	<b>(615.00)</b>	

**\*\*\*\* TOTAL OUTSTANDING LOANS (LINE 11)**

Please identify all outstanding loans per general ledger. Enter fund number on the FROM FUND and TO FUND columns. Please provide an explicit explanation (to start a new line of text press Alt+Enter to insert a line break).

FROM FUND	AMOUNT	TO FUND and Explicit Explanation	FROM FUND	AMOUNT	TO FUND and Explicit Explanation	FROM FUND	AMOUNT	TO FUND and Explicit Explanation
11000	(130,997.93)	24106, 24154, 31200, 31400, 31700 - RFR's submitted for all		0.00			0.00	
	0.00			0.00			0.00	
	0.00			0.00			0.00	
	0.00			0.00			0.00	
	0.00		11000	103,739.30	31200 - awaiting reimbursement for 2 invoices submitted 12/9/2020 & 1/12/2021		0.00	
	0.00		11000	5,559.38	31400 - RFR submitted 1/08/2021		0.00	
11000	18,779.33	24106, 24154: RFRs submitted 1/7/2021		0.00			0.00	
	0.00			0.00			0.00	
	0.00		11000	2,919.92	31700 - RFR submitted 1/08/2021		0.00	
			<b>Total</b>	<b>0.00</b>			<b>0.00</b>	<b>OK</b>

I, hereby, certify that the information contained in this cash report reconciles to the General Ledger.

*Maria S. Thompson*  
 Signature of Licensed Business Manager

Date: 1/25/2021

# East Mountain High School

## Statement of Revenues and Expenditures and Change in Fund Balance as of November 30, 2020

Description	11000 - Operational	14000 - Instr Matls	23000 - Activity Funds	24106 - IDEA-B	24154 - Title II	24301 - CARES Act	25264 - DOD Impact Aid	26211 - Target School Grant	27109 - Instrl Matls	29102 - Private Dir Grants	31200 - Lease Assistance	31400 - Special Capital Outlay	31600 - HB-3	31700 - SB-9 (State)	31701 - SB-9	31703 - SB-9 State Match - Cash	Total
41110 - Ad Valorem Taxes – School District	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,759.39	\$0.00	\$1,856.39	\$0.00	\$5,615.78
41701 - Fees – Activities	\$36,318.01	\$0.00	\$7,186.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$43,504.11
41920 - Contributions and Donations From Private Sources	\$3,350.05	\$0.00	\$305.93	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,655.98
41924 - Flowthrough Grants from Charter Schools	\$0.00	\$0.00	\$0.00	\$13,953.15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13,953.15
41953 - Insurance Recoveries	\$0.00	\$12.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12.95
41980 - Refund of Prior Year's Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$66,695.75	\$168,600.34	\$0.00	\$704.66	\$0.00	\$0.00	\$236,000.75
43101 - State Equalization Guarantee	\$1,448,268.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,448,268.50
43204 - Prior Year Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,532.92	\$0.00	\$0.00	\$0.00	\$0.00	\$15,532.92
<b>Total Revenue</b>	<b>\$1,487,936.56</b>	<b>\$12.95</b>	<b>\$7,492.03</b>	<b>\$13,953.15</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$66,695.75</b>	<b>\$184,133.26</b>	<b>\$3,759.39</b>	<b>\$704.66</b>	<b>\$1,856.39</b>	<b>\$0.00</b>	<b>\$1,766,544.14</b>
51100 - Salaries Expense	\$739,032.01	\$0.00	\$0.00	\$9,439.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$748,471.05
51300 - Additional Compensation	\$52,533.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$52,533.68
52111 - Educational Retirement	\$111,567.80	\$0.00	\$0.00	\$1,335.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$112,903.40
52112 - ERA - Retiree Health	\$15,769.32	\$0.00	\$0.00	\$188.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,958.05
52210 - FICA Payments	\$40,764.76	\$0.00	\$0.00	\$552.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$41,316.89
52220 - Medicare Payments	\$10,706.51	\$0.00	\$0.00	\$129.15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,835.66
52311 - Health and Medical Premiums	\$46,122.02	\$0.00	\$0.00	\$866.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$46,988.62
52312 - Life	\$172.61	\$0.00	\$0.00	\$4.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$177.31
52313 - Dental	\$2,931.37	\$0.00	\$0.00	\$92.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,023.69
52314 - Vision	\$437.43	\$0.00	\$0.00	\$20.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$457.59
52500 - Unemployment Compensation	\$495.37	\$0.00	\$0.00	\$29.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$524.72
52710 - Workers Compensation Premium	\$19,406.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,406.00
52720 - Workers Compensation Employer's Fee	\$337.65	\$0.00	\$0.00	\$5.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$342.85
53211 - Diagnosticians - Contracted	\$930.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$930.10
53212 - Speech Therapists - Contracted	\$5,482.94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,482.94
53330 - Professional Development	\$295.00	\$0.00	\$0.00	\$0.00	\$475.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$770.00
53411 - Auditing	\$10,457.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,457.95
53413 - Legal	\$1,454.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,454.73
53414 - Other Professional/Technical Services	\$17,737.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,737.28
53711 - Other Charges	\$19,738.80	\$0.00	\$2,125.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$21,864.79
54311 - Maintenance & Repair Furniture/Fixtures/Equipment	\$1,884.94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,884.94
54315 - Maintenance & Repair - Bldgs/Grnds/Equipment (SB-9)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$623.72	\$0.00	\$623.72
54411 - Electricity	\$10,161.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,161.22
54412 - Natural Gas (Buildings)	\$1,040.89	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,040.89
54415 - Water/Sewage	\$7,140.89	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,140.89
54416 - Communication Services	\$34,635.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$34,635.01
54500 - Construction Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13,902.75	\$0.00	\$0.00	\$0.00	\$13,902.75
54630 - Rentals of Computers and Related Equipment	\$9,675.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,675.73
54640 - Lease to Purchase	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$163,416.70	\$0.00	\$32,683.34	\$0.00	\$196,100.04
55200 - Property/Liability Insurance	\$50,602.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50,602.00
55812 - Board Training	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00
55914 - Contracts - Interagency	\$1,347.87	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,347.87
55915 - Other Contract Services	\$11,130.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,130.84
55916 - Bus Inspections	\$145.63	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$145.63
56109 - Instructional Materials On-Line Digital Subscriptions	\$0.00	\$396.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$396.00
56111 - Instructional Materials Cash - 50% Textbooks	\$0.00	\$4,324.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,324.50
56112 - Other Textbooks	\$12,112.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,112.13
56113 - Software	\$13,085.84	\$0.00	\$0.00	\$0.00	\$0.00	\$21,025.01	\$0.00	\$0.00	\$3,140.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,374.91	\$0.00	\$44,625.76
56118 - General Supplies and Materials	\$10,445.25	\$0.00	\$2,863.30	\$0.00	\$0.00	\$6,152.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,460.76
56216 - Maintenance Supplies/Parts	\$244.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$244.92
57331 - Fixed Assets (More Than \$5,000)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,637.93	\$0.00	\$0.00	\$0.00	\$0.00	\$17,637.93
57332 - Supply Assets (\$5,000 or Less)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,399.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,399.98
<b>Total Expenditure</b>	<b>\$1,260,226.49</b>	<b>\$4,720.50</b>	<b>\$4,989.29</b>	<b>\$12,662.98</b>	<b>\$475.00</b>	<b>\$28,577.20</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,140.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$17,637.93</b>	<b>\$177,319.45</b>	<b>\$0.00</b>	<b>\$40,681.97</b>	<b>\$0.00</b>	<b>\$1,550,430.81</b>
<b>Total Other Financing Sources (Uses)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses</b>	<b>\$227,710.07</b>	<b>(\$4,707.55)</b>	<b>\$2,502.74</b>	<b>\$1,290.17</b>	<b>(\$475.00)</b>	<b>(\$28,577.20)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$3,140.00)</b>	<b>\$0.00</b>	<b>\$66,695.75</b>	<b>\$166,495.33</b>	<b>(\$173,560.06)</b>	<b>\$704.66</b>	<b>(\$38,825.58)</b>	<b>\$0.00</b>	<b>\$216,113.33</b>
Fund Balance, Beginning of year	\$589,419.62	\$30,199.86	\$54,139.65	(\$13,953.15)	\$0.00	\$0.00	\$2.88	\$147.31	\$10,139.92	\$2,837.60	(\$66,695.75)	(\$168,600.34)	\$495,100.62	(\$704.66)	\$269,389.69	\$9,026.00	\$1,210,449.25
<b>Fund Balance, End of year</b>	<b>\$817,129.69</b>	<b>\$25,492.31</b>	<b>\$56,642.39</b>	<b>(\$12,662.98)</b>	<b>(\$475.00)</b>	<b>(\$28,577.20)</b>	<b>\$2.88</b>	<b>\$147.31</b>	<b>\$6,999.92</b>	<b>\$2,837.60</b>	<b>\$0.00</b>	<b>(\$2,105.01)</b>	<b>\$321,540.56</b>	<b>\$0.00</b>	<b>\$230,564.11</b>	<b>\$9,026.00</b>	<b>\$1,426,562.58</b>

# East Mountain High School

## Check Report

Begin Date: 12/01/2020; End Date: 12/31/2020; Check Type: Accounts Payable and Payroll Liability; Payee: [All]; Bank: Bank of the West; Accounting Cycle: FY2021; Limit Results to This Cycle: Yes; Account Expression: [All]; Show Detail by Voucher: Yes; Created On: 1/15/2021 1:24:31 PM

Check Date	Check Number	Payee	Type	Amount	
12/15/2020	10615	AAA Organic Pest Control, Inc.	Accounts Payable	\$102.48	
12/15/2020	10616	Amazon.com	Accounts Payable	\$235.37	
12/15/2020	10617	Ball, Diane L	Accounts Payable	\$254.00	
12/15/2020	10618	Candelaria, Trudy A.	Accounts Payable	\$2,765.87	SLP Services
12/15/2020	10619	Century Link	Accounts Payable	\$413.50	
12/15/2020	10620	Cooperative Educational Svcs	Accounts Payable	\$1,941.96	Temp Custodian
12/15/2020	10621	De Lage Landen Financial Services, Inc.	Accounts Payable	\$1,580.03	Monthly Copier Lease
12/15/2020	10622	Dick Blick Art	Accounts Payable	\$327.97	
12/15/2020	10623	Entranosa Water	Accounts Payable	\$179.72	
12/15/2020	10624	Fiber Platform, LLC	Accounts Payable	\$717.71	
12/15/2020	10625	Home Security Systems, LLC	Accounts Payable	\$155.35	
12/15/2020	10626	Kuehne, Elizabeth R	Accounts Payable	\$98.31	
12/15/2020	10627	Moss Adams LLP	Accounts Payable	\$3,940.67	Audit
12/15/2020	10628	NuMSP LLC dba J and J Technical Services	Accounts Payable	\$5,160.00	Monthly IT Services
12/15/2020	10629	Smith III, James E	Accounts Payable	\$199.95	
12/15/2020	10630	Staples Business Advantage	Accounts Payable	\$1,140.77	CARES Act Suplies
12/15/2020	10631	T-Mobile USA Inc.	Accounts Payable	\$60.00	
12/15/2020	10632	The Vigil Group, LLC	Accounts Payable	\$1,083.78	Business Mgr Services
12/15/2020	1787	Kuehne, Elizabeth R	Accounts Payable	\$175.00	
12/15/2020	1788	Model United Nations of New Mexico	Accounts Payable	\$115.00	
12/21/2020	1608	Sheridan, Tracy	Accounts Payable	\$250.74	SPSO Reimb (FY2020)
12/21/2020	1609	Coffeetime Bottled Water & Coffee Service	Accounts Payable	\$39.59	
12/29/2020	1789	Healy, Carmen L	Accounts Payable	\$307.96	
12/30/2020	10633	Accountability & Compliance Resources LLC	Accounts Payable	\$418.94	
12/30/2020	10634	ACT - testing	Accounts Payable	\$2,964.50	Student Testing Materials
12/30/2020	10635	Amazon.com	Accounts Payable	\$61.55	
12/30/2020	10636	B & D Industries, Inc.	Accounts Payable	\$329.96	Heating Repairs - Port 2
12/30/2020	10637	Bohannon, Lynsey	Accounts Payable	\$59.00	
12/30/2020	10638	CB Technologies, Inc.	Accounts Payable	\$8,479.30	Laptops, mice
12/30/2020	10639	Century Link	Accounts Payable	\$408.65	
12/30/2020	10640	Charter School Nursing Servcies	Accounts Payable	\$3,495.15	Nursing Services
12/30/2020	10641	Cooperative Educational Svcs	Accounts Payable	\$1,092.24	Temp Custodian & Diag
12/30/2020	10642	Document Solutions Inc.	Accounts Payable	\$60.63	
12/30/2020	10643	East Mountain Disposal	Accounts Payable	\$970.13	
12/30/2020	10644	EMHS Foundation	Accounts Payable	\$32,683.34	Jan Lease Pymt
12/30/2020	10645	Holcomb Law Office	Accounts Payable	\$21.04	
12/30/2020	10646	Millea, Amanda F	Accounts Payable	\$270.00	
12/30/2020	10647	NM Gas Company, Inc.	Accounts Payable	\$1,153.29	
12/30/2020	10648	PNM Electric	Accounts Payable	\$2,010.88	
12/30/2020	10649	T-Mobile USA Inc.	Accounts Payable	\$60.00	
12/30/2020	10650	Verizon Wireless	Accounts Payable	\$51.33	
12/30/2020	10651	Amazon.com	Accounts Payable	\$99.20	
12/01/2020	EFT	Internal Revenue Service	Payroll Liability	\$19,713.17	EE W/H Tax, FICA, Med
12/01/2020	EFT	NM Public Schools Insurance Authority	Payroll Liability	\$20,090.86	Health Insurance
12/02/2020	EFT	New Mexico Taxation and Revenue Department	Payroll Liability	\$5,181.06	State W/H Taxes
12/02/2020	EFT	NM Educational Retirement Board	Payroll Liability	\$46,502.95	ERB
12/15/2020	EFT	BANK OF THE WEST	Payroll Liability	\$61,035.72	Direct Deposit
12/15/2020	EFT	Internal Revenue Service	Payroll Liability	\$20,570.61	EE W/H Tax, FICA, Med
12/31/2020	14265	LegalShield	Payroll Liability	\$215.30	EE Vol Benefit
12/31/2020	14266	NM Retiree Health Care Authority	Payroll Liability	\$5,745.14	Retiree Health Contribution
12/31/2020	14267	ING ReliaStar Life Ins Co	Payroll Liability	\$2,290.00	EE Vol Benefit
12/31/2020	14268	Security Benefit	Payroll Liability	\$850.00	EE Vol Benefit
12/31/2020	14269	ASFire Financial Services	Payroll Liability	\$3,884.00	EE Vol Benefit
12/31/2020	14270	Allstate Workplace Division	Payroll Liability	\$1,043.78	EE Vol Benefit

12/31/2020	903109	United Way of Central New Mexico	Payroll Liability	\$30.00	EE Vol Benefit
12/31/2020	EFT	BANK OF THE WEST	Payroll Liability	\$58,726.77	Direct Deposit
12/31/2020	EFT	Internal Revenue Service	Payroll Liability	\$19,455.53	EE W/H Tax, FICA, Med
<b>Sub Total</b>				<b>\$341,269.75</b>	

EAST MOUNTAIN HIGH SCHOOL FURNITURE / FIXTURES INVENTORY  
REPAIR/DISPOSAL FORM

This form must be completed if you are requesting repair of furniture or fixtures from school inventory.  
If you think the item cannot be repaired, please submit this form and administration will make a decision as to disposal.

TAG#	DESCRIPTION	ROOM#
Serial # B.M.18740679	Back-Pack Vacuum	Custodial Closet
	(Broken beyond repair; missing parts)	

Request for Repair/Disposal by:

Signature Mary Holmquist  
Room# Business Office  
Date: 1/14/2021

Permission to Dispose of Furniture/Fixtures in  
School Inventory Given By Administration:

Signature: [Signature]  
Date: 1/14/21

Date put into storage: 1/14/2021  
Date approved by  
Governing Council: \_\_\_\_\_

Date of State approval: \_\_\_\_\_  
State approval number: \_\_\_\_\_

# COVID-19 Response Toolkit for New Mexico's Public Schools

*The release of this updated toolkit replaces and supersedes the previously released Elementary Toolkit*

## REPORTING

Notify New Mexico Public Education Department (NMPED) as soon as a confirmed case of COVID-19 is detected:

- » CALL 505-476-5825
- » WEB [Rapid Response Submission](#)

If the case is a **staff member**, also report to the New Mexico Environment Department (NMENV) within 4 hours of notification by one of these methods:

- » EMAIL [NMENV-OSHA@state.nm.us](mailto:NMENV-OSHA@state.nm.us)
- » CALL 505-476-8700
- » FAX 505-476-8734

## PREVENTION

- **Maintain physical distance** (6 feet). This is very important in preventing the spread of COVID-19.
- **Wear a face mask at all times** except when eating or drinking.
- **Wash your hands often with soap and water.** If soap and water are not available, use a hand sanitizer that contains at least 60% alcohol.
- **Clean and sanitize daily.** Focus on high-touch surfaces and areas where multiple cohorts of students gather.

## TRANSMISSION

**The virus spreads from person-to-person primarily:**

- Between people who are in close contact with one another (within 6 feet for 3 minutes or more).
- Through respiratory droplets produced when an infected person coughs, sneezes, or talks.
- When droplets land in the mouths or noses, or are possibly inhaled into the lungs, of people who are nearby.
- By symptomatic and asymptomatic individuals.
- By people touching a contaminated surface or object and then touching their mouths, noses, or eyes.

## INCUBATION

Individuals generally become ill between 2 and 14 days after exposure.

Please note that while Bureau of Indian Education schools may use NMPED's Rapid Response protocols, this Toolkit does not apply to them.

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## Updates to this Toolkit include:

- 1) Consolidation of the elementary school and secondary school COVID-19 response toolkit information into a single document.
- 2) A requirement for schools to cohort students.
- 3) An amendment to the definition of close contacts for secondary schools.
- 4) Guidance and requirements on topics such as cafeteria considerations and classroom transitions.
- 5) An amendment to the group who may assess whether the symptoms a student with a chronic condition is experiencing are within the student's baseline, which limits the group to primary care providers, school nurses, and health assistants.
- 6) Expanding the requirement for surveillance testing to include all staff that work onsite at a school that offers any in-person student services, including special education services or athletics.
- 7) Staff members identified as close contacts are encouraged but not required to get tested.
- 8) An update to surveillance testing to include the COVID-19 testing required by NMPED.
- 9) Removal of the private schools exemption statement.

# Definitions

**Asymptomatic Confirmed Case:** A person who has tested positive for COVID-19 by laboratory testing but did not experience any symptoms of illness within 10 days of the test.

**Close Contact:** Someone who:

- Has an exposure of three minutes or longer within six feet of a confirmed COVID-19 case with or without a face covering, or
- Was in the same class or cohort as a confirmed COVID-19 case in a school.
- Was on the same bus as a confirmed COVID-19 case.

**Confirmed Case:** A person who has tested positive for COVID-19 by laboratory testing.\*

\*Confirmatory laboratory tests include Polymerase Chain Reaction (PCR) and antigen testing from a respiratory specimen.

**Cohorting:** The practice of keeping groups of students, and staff together over the course of the school day with the goal of limiting exposures to only those within the same cohort. This practice may help reduce the spread of COVID-19 by:

- Limiting exposure to an individual with COVID-19 to one particular cohort and not posing a broad risk to the rest of the school.
- Reducing contact with shared surfaces.
- Facilitating more efficient contact tracing in the event of a positive case.
- Allowing for targeted quarantine, testing, and/or isolation of a single cohort, instead of school-wide measures in the event of a positive case or cluster.

**Contact Tracing Process:** Contact tracing is the process of reaching out to individuals who have been exposed to a confirmed case of the virus in order to ensure they take the necessary precautions and receive any needed testing.

**COVID-like Symptoms:** Fever, chills, cough, shortness of breath or difficulty breathing, fatigue, muscle or body aches, headache, new loss of smell or taste, sore throat, congestion or runny nose, nausea or vomiting, and diarrhea.

[See additional information from the Centers for Disease Control \(CDC\).](#)

**Infectious Period:** Time during which an infected person is contagious and most likely to spread disease to others. If students, staff, contractors or volunteers were at school during their infectious period, all of their close contacts must be identified and quarantined.

- For a confirmed symptomatic COVID-19 case, the infectious period starts two days prior to the illness onset date and continues 10 days after illness onset AND until patient is fever-free for 24 hours without the use of fever-reducing medications AND symptoms have improved.

- For a confirmed symptomatic COVID-19 case with severe illness or severe immunosuppression, the infectious period starts two days prior to illness onset date and extends to 20 days after illness onset date AND until patient is fever-free for 24 hours without the use of fever-reducing medications AND symptoms have improved.
- For a confirmed asymptomatic COVID-19 case, the infectious period starts two days prior to the specimen collection date and continues for 10 days after.
- If a confirmed asymptomatic COVID-19 case has severe immunosuppression, the infectious period starts two days prior to the specimen collection date and continues 20 days after.

**Isolation:** The act of keeping someone who is sick or who tested positive for COVID-19 away from others by staying home from school, work, and other activities while infectious.

- Isolation should last at least 10 days after the onset of symptoms, and until fever-free for 24 hours without the use of fever-reducing medications, and experiencing improvement of symptoms.
- For people who never had symptoms, the isolation period is 10 days after the date their first positive test was collected.
- If someone has a severe illness or severe immunosuppression, the isolation period should be extended to 20 days.
- A negative test is not required to determine when to end the isolation period. Nor does a negative test end the isolation period. When in doubt, the New Mexico Department of Health should be consulted.

**Quarantine:** Keeping individuals who were in close contact with someone who has COVID-19 away from others. Close contacts with a confirmed case of COVID-19, should stay home from school, work, and other activities for 14 days following their last exposure. Exposed contacts should be tested for the novel coronavirus (SARS-CoV-2) no sooner than three days, ideally between seven and 10 days, following the last exposure to a confirmed case. If the close contact has a positive result, isolation should be implemented as described above.

**Severe Illness:** Indicated by hospitalization in an intensive care unit with or without mechanical ventilation.

**Severe Immunosuppression:** Severe suppression of immune response of an individual includes being on chemotherapy for cancer, untreated HIV infection with CD4 T lymphocyte count <200, combined primary immunodeficiency disorder, and receipt of prednisone >20 mg/day for more than 14 days.

- Other factors such as advanced age, diabetes mellitus, or end-stage renal disease, may pose a much lower degree of immunocompromise and not clearly affect decisions about duration of isolation.

# COVID-19 Preparation and Response for Schools

## District Planning and Response Team

### Assemble a COVID-19 District Planning & Response Team

1. Team Lead/Point Person
2. Leader & Deputies
3. Head Nurse
4. HR Director
5. Head of Operations & Facilities
6. Head of Security
7. Principals
8. An Educator (designated by the Union if educators are represented)
9. A Staff/Facilities Employee (designated by the Union if educators are represented)

### At Each School. Prepare & Plan

Prepare a duty list and designate a backup for each team member.

Identify an isolation area for ill students or staff.

Plan for student pick up when one large area or the entire building needs to be evacuated at once:

1. Pick up of students
2. Sending staff home
3. Who stays last?
4. Will buses be used?

Plan for when a student cannot be picked up immediately.

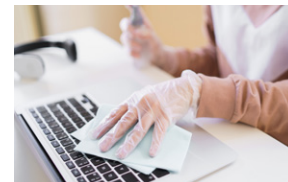
### Responsibilities of the School COVID-19 Point of Contact

Collect and maintain all information about who is in each building:

1. Staff rosters including cell phone numbers
2. On-site contractor rosters
3. Classroom and cohort rosters
4. Class schedules
5. After school program rosters
6. Real-time sign-in sheets/visitor rosters
7. Real-time student attendance data from school administrators
8. Bus route rosters
9. Each student's emergency contacts authorized to pick up, authorized medical care, and household member information, etc.
10. Up-to-date student addresses

Have key contact information on hand for state agencies who can answer questions:

- » NMPED hotline for reporting all cases: 505-476-5825
- » NMENV/OSHA for recording staff cases: 505-476-8700
- » NMDOH COVID hotline for general questions: 1-855-600-3453
- » School Health Advocates contact information (available on page 22)



# Communication for Schools

## COVID-19 Point Person

Each school must identify a COVID-19 Point Person to liaise with the New Mexico Public Education Department (NMPED) Rapid Response Team. For many schools, the school nurse may be well-suited to serve in this role. In the event of a confirmed positive case in the school, the point person must be prepared to:

- Effectively communicate with NMPED and other state officials conducting case investigations.
- Provide classroom rosters and bus rosters that list all riding students and the buses they ride, and after school program lists for all participating students that include location and program sponsor.
- Provide up-to-date contact information for each student at the school.
- Identify close contacts of confirmed cases.
- Ensure close contacts do not return to school until the appropriate isolation or quarantine period has passed.

Please provide the name and contact information of the designated Point Person to NMPED in this [online spreadsheet](#). You may appoint one point person for all of your schools. However, please assign a back-up Point Person in the event that your Point Person is absent or ill.

## Communication with Families

Communication regarding positive cases should be handled in a timely and thoughtful manner. Every effort should be made to maintain confidentiality of the infected individual. Within four hours of the school being notified of a positive case, the close contacts (**see page 3 for the definition**) should be notified by the school of the requirement to quarantine for 14 days from the last exposure. Students and staff identified as close contacts are highly encouraged to be tested. Within four hours of the initial notification of the

positive case, schools must also notify families and staff that a positive case has been identified at the school site. Please use the language contained in the **Notification Letter Template** for school communications regarding positive cases. **Notification of the school community is only required if the positive case was on campus while infectious.**

Please see the **Staff & Student Individual Decision Tree** and the **Quarantine Decision Tree** for additional information.

## Confidentiality Considerations

An individual's right to privacy should always be considered. In sharing information with students, families, and staff members, report the fact that an individual in the school has been determined to have COVID-19, rather than specifically identifying the student or staff member who is infected.

However, in relation to the sharing of information with NMPED Rapid Response members or NMDOH School Health Advocates, the Federal Education Rights and Privacy Act (FERPA) permits non-consensual disclosures of Personally Identifiable Information (PII) from students' education records under the health or safety emergency exception to "appropriate parties" (such as public health officials) whose knowledge of the information is necessary to protect the health or safety of students or other individuals. Additional information regarding FERPA and COVID-19 may be found in the [U.S. Department of Education's FERPA & Coronavirus Disease 2019 \(COVID-19\) Frequently Asked Questions \(FAQs\)](#).



# Rapid Response to a COVID-19 Case in an School Facility

## RESOURCES:

- **NMPED Hotline:** 505-476-5825 (7am–10pm M–F; 7am–8pm weekends and holidays)
- [New Mexico Testing Sites](#)
- [COVID-19 Test Results](#) website indicates which NMDOH results tested negative
- [CDC Cleaning and Disinfecting Guidance](#)

## Reporting of a Positive COVID-19 Case is Required

ACTION STEP	RESPONSIBLE	TIMELINE
<p>1. Ensure the positive individual has been isolated and sent home. Inform the positive individual and his/her parents/guardians (if a student), that the positive individual will need to self-isolate for 10 days from the specimen collection leading to the positive test result AND until fever-free for 24 hours without fever reducing medication AND until symptoms are improving.</p>	<p>School Administrator or District/School COVID-19 Point Person</p>	<p>Within 4 hours of notification</p>
<p>2. Report the positive case on the <a href="#">NMPED Rapid Response Submission website</a> or call <b>505-476-5825</b> within 4 hours of the school being notified. Be ready to provide information about the positive case.</p>	<p>School Administrator or District/School COVID-19 Point Person</p>	<p>Within 4 hours of notification</p>
<p>3. If a staff member, also report the positive case within 4 hours to <b>NMENV at 505-476-8700</b>.</p>	<p>School Administrator or District/School COVID-19 Point Person</p>	<p>Within 4 hours of notification</p>
<p>4. Shut down impacted facilities/classrooms for 24 hours and perform enhanced cleaning, sanitizing, and disinfecting of facilities in accordance with CDC guidance.</p>	<p>School Administrator or District/School COVID-19 Point Person</p>	<p>Within 6 hours of notification</p>
<p>5. Provide <a href="#">COVID-19 Positive Case Letter</a> to all staff and families in appropriate languages and on district/school letterhead. If the positive individual was not at school from two days prior to symptom onset (or if asymptomatic, two days before the specimen leading to the positive test result was collected) through the isolation period, there is not a school exposure and there is no need to notify the school community.</p>	<p>School Administrator</p>	<p>Within 6 hours of notification</p>
<p>6. Call your regional School Health Advocate for any guidance needed regarding testing, cleaning, closure, etc. See the <a href="#">School Health Advocate Contact List</a> on page 22 and <a href="#">Guidance for Closures</a> on page 9.</p>	<p>School Administrator or District/School COVID-19 Point Person</p>	<p>No time requirement</p>

# What to Report for Schools

## Report all positive cases of COVID-19 to NMPED within 4 hours of notification.

- Any laboratory-confirmed case of COVID-19, **staff or student**, should be reported to NMPED on the [Rapid Response Submission website](#) or at **505-476-5825** between 7am and 10pm. Be ready to answer the questions about the positive case and close contacts.
- If the case is a **staff member**, also report to NMENV within 4 hours of notification by one of these methods:
  - » **EMAIL** [NMENV-OSHA@state.nm.us](mailto:NMENV-OSHA@state.nm.us)
  - » **CALL** **505-476-8700**
  - » **FAX** **505-476-8734**

Each district or school's COVID-19 Point Person must report positive cases of COVID-19 to NMPED for any student, staff, or contractor and NMENV (only if a staff member).

When your district or school's COVID-19 Point Person goes to the [Rapid Response Submission website](#) or calls NMPED, the Point Person will provide information about the positive case, such as name, date of birth as well as contact information for the point person. The Point Person will also be required to call NMENV if the positive case is an employee.

Your district or school's COVID-19 Point Person needs the information below to complete the NMPED report.

## Incident Report Information:

1. Name and address of the school or district site that the infected person physically occupied
2. Date employer was notified of the positive test(s)
3. Last date each positive employee or student was at the school or district site
4. Date each positive employee/student began self-isolation
5. Name, email, and cell phone number of Principal or Director
6. Number of staff/contractors and all other persons who were in the building on the date of positive case notification
7. Number of students who were in the building on the date of positive case notification
8. Type of School: Public, Charter, State-supported, Bureau of Indian Education (BIE), or Private.
9. Role of the positive individual (for example: student, teacher, school administrator, food service, custodial, bus driver, counselor, librarian, school nurse, educational assistant, administrator, secretary)
10. If a student, the grade the positive student is in
11. If a student, was the student on campus for athletics
12. STARS ID#, if positive individual is a student



13. If a staff member, why was staff member on campus?
14. Home mailing address of the positive individual
15. Email address of the positive individual (or parent)
16. Phone number of the positive individual (or parent)
17. Have you notified NMENV for employee cases?
18. What date were families notified of the positive case? If they have not been notified yet, what date will they be notified? Please feel free to use the **Positive Case Letter template** provided on page 23 of this Toolkit, printed on your school/district letterhead (also available in Spanish).
19. On what date were staff notified of the positive case? If they have not been notified yet, what date will they be notified? Please feel free to use the Positive Case Letter template provided in this Toolkit, printed on your school/district letterhead (also available in Spanish).
20. What type of reentry model was the district or school in when notified of the positive case? (For example: Full Reentry; Hybrid (ES), (ES, MS), (ES, MS, HS) or Small Groups of PreK–3, and/or Students with Disabilities only)
21. Which parts of the school site or building have you closed or will you close? (classroom, wing, school, cafeteria)
22. Is the case related to an earlier case at your school that you know of?
23. If the case is related to an earlier case, on what date was the school notified of the earlier case?
24. How many individuals are in the cohort of the positive case?
25. How many student close contacts were identified?
26. How many staff close contacts were identified?
27. On what date did the school or impacted area reopen?
28. How long was the school (fully or partially) closed?

A “close contact” at an elementary school is defined as:

- All students and staff who are in the same classroom as the infected individual;
- All students and staff who are on the same bus as the infected individual;
- All students and staff who came within six feet of the infected individual (even while wearing a mask) for longer than three minutes

A “close contact” at a secondary school is defined as:

- All students and staff who are on the same bus as the infected individual;
  - All students and staff who came within six feet of the infected individuals for longer than three minutes.
- NMPED worked with DOH on the secondary definition to reduce the number of close contacts a secondary student might have. The rationale for this is that secondary students are better able to control their movements and to maintain social distance than elementary students may be.

**Important Final Step:** Check to see if the confirmed positive individual resides with any other district students or employees—for example, siblings or household members of a confirmed positive student who attend other schools, or students who are the children of employees or contractors at the district/school. If so, share confirmed positive case information among the appropriate schools through their COVID-19 Points of Contact so that impacted students and staff are quarantined.

**Important Note:** If you are notified that a household member of a student or staff member is infected, please contact your regional School Health Advocate to confirm the positive result. If so, quarantine the students or staff members who reside in the same household of this confirmed case. They should quarantine for 14 days from the last date of contact with the infected individual or, if continuously exposed, 14 days from the last date on which the infected case is likely to have been infectious (10 days after symptom onset, or 10 days from specimen collection leading to positive test result) and they, household members, are encouraged to get tested.

You may hear from a representative of NMENV or OSHA in your jurisdiction to implement control measures if staff are involved.

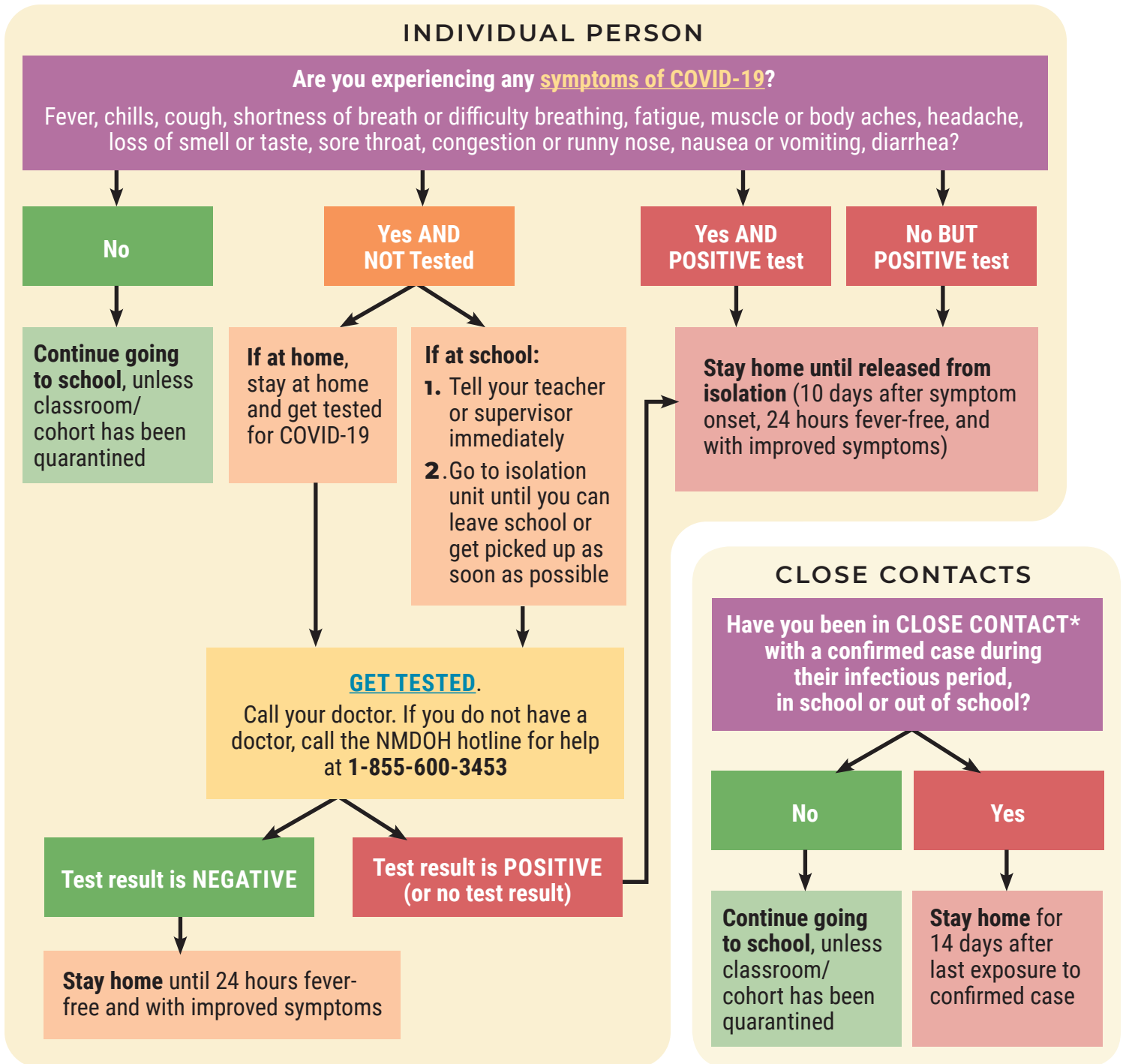
# Guidance for School Closures

Consult with the NMPED Rapid Response Team and your School Health Advocate to determine which areas, if any, to close.

COVID SITUATION	DURING INVESTIGATION	POST INVESTIGATION
<p>One or more confirmed cases within the same classroom.</p>	<ul style="list-style-type: none"> <li>• Close off areas used by the person who is sick.</li> <li>• Wait 24 hours before you clean or disinfect.</li> <li>• Clean and disinfect all areas used by the person who is sick, such as classrooms, offices, bathrooms, and common areas.</li> <li>• Open outside doors and windows to increase air circulation in the area.</li> </ul>	<ul style="list-style-type: none"> <li>• Once area has been appropriately disinfected, it can be opened for use.</li> <li>• Students and staff in close contact with positive case quarantine for 14 days; testing is highly recommended.</li> <li>• School/district sends out <b>Positive Case Letter</b> on appropriate letterhead to staff and students using the provided template in this Toolkit.</li> </ul>
<p>At least 2 cases within 14 days of each other.</p>	<ul style="list-style-type: none"> <li>• Close affected rooms/wing.</li> <li>• Follow same procedures as above.</li> </ul>	<p>Follow same procedures as above.</p>
<p>Considerations for siblings and household members: If an individual (student or staff) tests positive, all of their household members should quarantine during the positive individuals isolation period and for an additional 14 days afterwards. It is also recommended they are tested for COVID-19.</p>	<ul style="list-style-type: none"> <li>• Close the room of the positive individual.</li> <li>• Follow same procedures as above.</li> <li>• If siblings or household members test positive, their classrooms will need to be closed and their close contacts will need to be quarantined.</li> <li>• If siblings or household members test negative, there is no need to close their classrooms or quarantine. However, the siblings and household members still need to quarantine.</li> </ul>	<p>Follow same procedures as above.</p>

# School Staff and Student Decision Tree

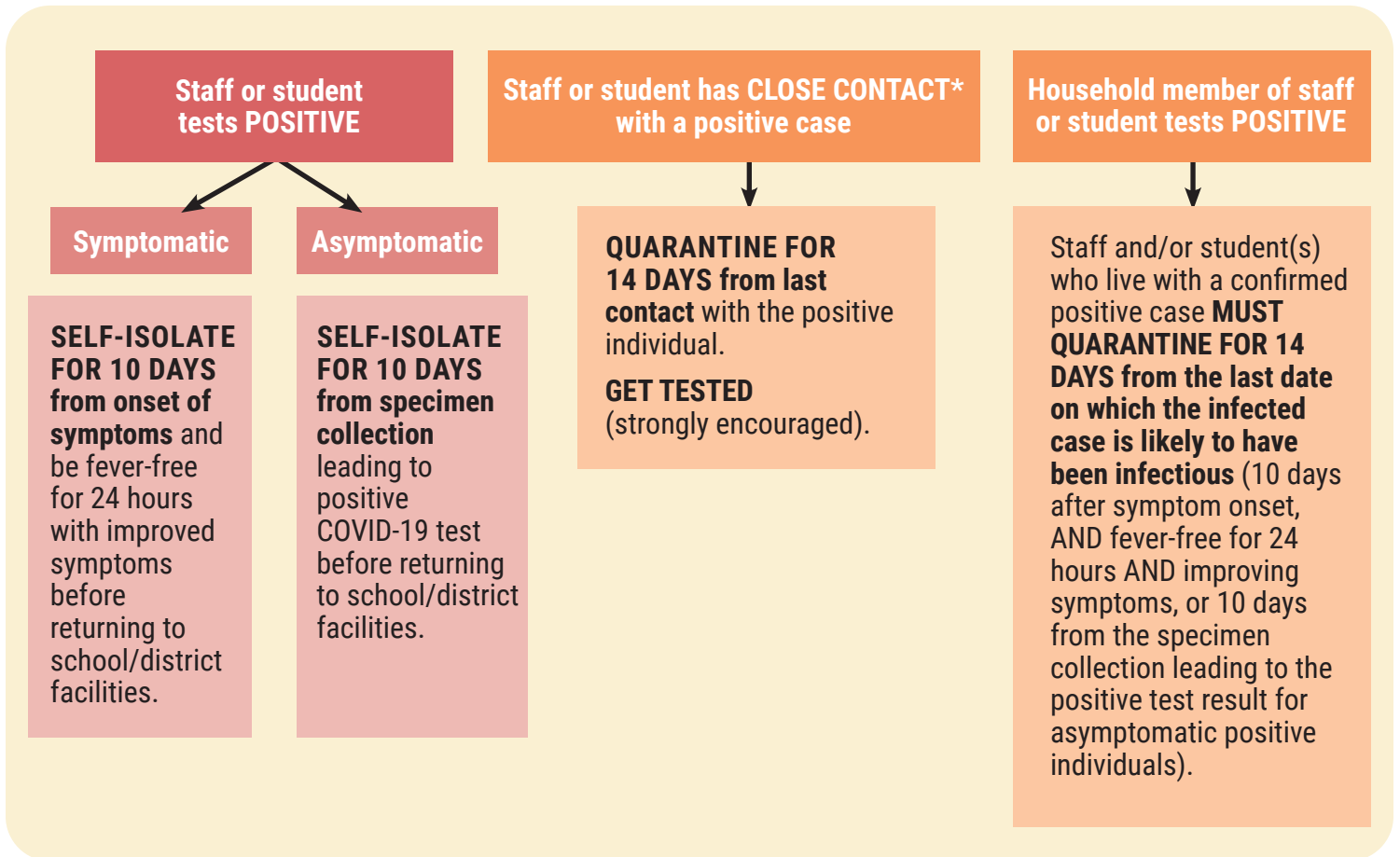
The following decision tree was created for families, students, and staff to better understand the steps that should be taken if an individual develops symptoms. Testing of close contacts (required for staff) should happen 7–10 days into quarantine, or at onset of symptoms. A negative test for a close contact of a COVID-19 positive individual does not end the quarantine period.



\*See definition of Close Contact on page 3.

# School Quarantine/Isolation Decision Tree

The following decision tree was created for families, students, and staff to better understand the steps that should be taken if quarantine/self-isolation is necessary.



\*See definition of Close Contact on page 3.

# Acute vs. Chronic COVID Symptoms in Schools

## Acute Symptoms

Students or school staff with no known exposure to COVID-19 and with new onset (acute) COVID-19 symptoms, such as headache, runny nose, diarrhea, etc., should be sent home to self-isolate.

Staff are encouraged to get tested and should remain in isolation until the results are available. A negative test result will discontinue the isolation and the student or staff member may be allowed to return to school provided that the symptoms do not interfere with the ability to work at school.

**If symptomatic person has had a known exposure to COVID-19, they must quarantine for the full 14 days regardless of a negative test.**

## Chronic Symptoms:

Students with chronic, mild non-specific COVID-19 symptoms should have their symptoms assessed either by a school nurse, school health assistant or primary care provider. If there are no changes in symptoms from the baseline state, students would not need to be tested and may participate in school. If students have a change in symptoms from their baseline as assessed either by a school nurse, school health assistant or a primary care provider, then

the students should be tested for COVID-19 and be placed in isolation until the results are available. A negative result will discontinue the isolation. If a student has a change in their baseline state and the student does not get tested, the student must self-isolate for 10 days and be fever-free without fever reducing medication for 24 hours and have improving symptoms before returning to school.

Staff with allergies, asthma, or other non-infectious chronic disease which may present with mild non-specific COVID-19 symptoms should contact their primary care provider. The primary care provider may furnish the staff member with medical documentation stating that present, non-specific mild symptoms do not differ from the patient's baseline, indicating the individual may return to school without being tested for COVID-19.

Students or staff who have tested negative for COVID-19 in the past two weeks and who have no known exposure to COVID-19, should not be tested again in the presence of chronic symptoms that have not changed in a meaningful way during that interval. If those symptoms were to change from their baseline, then the student or staff should begin home isolation.



# Face Coverings and Personal Protective Equipment for Schools

In accordance with the [New Mexico Department of Health Public Health Order](#), all people must wear a face mask while at school, during school-sponsored activities, and on school transportation. Limited exceptions are described below.

## Face Masks

### Reasons for Wearing Face Masks

[Centers for Disease Control](#) (CDC) calls on Americans to [wear face masks to slow and stop the spread of COVID-19](#). Wearing face masks slows the spread of COVID-19 by reducing the distribution of respiratory droplets by the wearer. The Public Health order requires mask-wearing for all people, including asymptomatic or pre-symptomatic people who are around other people, because they don't know they have the virus. The most important function of masks is source control. When there is universal mask-wearing, people protect each other from getting the virus. Universal mask-wearing, coupled with social distancing, hygiene practices, and other transmission-reducing practices, are critical for reducing the contagion rate of COVID-19

### Face Mask Criteria

Face masks must cover the mouth and nose and fit snugly against the sides of the face in order to contain respiratory droplets. **The types of allowable face masks include:**

1. [Face masks made of two or more layers of cloth.](#)
2. [Face masks with a clear plastic window.](#)
3. Surgical, procedural, [N95 or KN95 face masks](#) that are approved by the federal Food and Drug Administration (FDA) for use by staff performing medical duties or similar close contact assignments.

The following face coverings are NOT substitutes for face masks:

- [Masks that have exhalation valves or vents](#)
- [Bandanas](#)
- Scarves
- [Neck gaiters](#) (also known as a neck fleece)
- Face shields (see further discussion below)

According to the CDC, [masks that have exhalation valves or vents cannot be used because they allow respiratory droplets to be expelled](#). Therefore, masks with exhalation valves or vents do not prevent the person wearing the mask from transmitting COVID-19 to others.

In addition, based on research that has emerged regarding the relative effectiveness of different types of materials and designs, bandanas, scarves, and neck gaiters are not permitted as substitutes for face masks because they are significantly less effective at containing the droplets that are expelled when a person speaks, sings, coughs, sneezes, etc.

Finally, the CDC states that “it is not known what level of protection a face shield provides to people nearby from the spray of respiratory droplets from the wearer. There is currently not enough evidence to support the effectiveness of face shields for source control. Therefore, [the CDC does not currently recommend use of face shields as a substitute for masks.](#)”

Any district or school that has purchased these materials should contact NMPED as soon as possible to pursue alternative options.



## Using Face Masks

### Wearing the Face Mask Correctly

- Wash your hands before putting on your mask.
- Put it over your nose and mouth and secure it under your chin.
- Try to fit it snugly against the sides of your face.
- Make sure you can breathe easily.
- Don't put the mask around your neck or up on your forehead.
- Don't touch the mask while it's on your face unless removing it to eat or drink, and, if you do, wash your hands or use hand sanitizer to disinfect before touching your mask.



### Washing Cloth Face Masks

- Ideally, a cloth face mask should be washed and dried after each use (after a day at school).
- Masks may be washed in a washing machine or by hand. Optimally, the face mask is dried in a dryer at the hottest setting or is dried outside with sunlight.

### Keeping Face Masks on During the Day

Face masks must be worn all day while on school campuses, at school-sponsored events and on school transportation. The only time the face mask may be off is while eating and drinking during allowed times. Schools may provide supervised mask breaks for small groups of students outdoors, while maintaining more than 6 feet social distancing between individuals.

If a student removes the face mask and refuses to wear the mask during other times, then the student will have to be picked up from school and taken home. While waiting for pick up, the student should be supervised and quarantined from other students. Local school district and charter school policies should set forth the number of times a student may remove a face mask and receive a warning prior to being sent home.

### Limited Exceptions to Wearing Face Masks

There are very limited circumstances under which a face mask cannot be worn. According to

[CDC guidance](#), the following individuals should not wear a face covering: children under age two, or anyone who has trouble breathing, is unconscious, incapacitated or otherwise unable to remove the mask without assistance. In these cases, fully remote learning is the best option to keep the student safe, as well as other students, staff, and the greater school community.

When wearing a face mask would obstruct breathing or exacerbate another medical condition for a student, then the student should be seen by a healthcare provider to discuss whether it is safe for the student to be in school during the public health emergency. [American Lung Association Chief Medical Officer Dr. Albert Rizzo](#) states that “cases of exemption are very few and far between,” and “people with supplemental oxygen or compromised respiratory status which become short of breath even when walking might meet [CDC] criteria, which in that case, going out in public is a health risk to the person.” For these students, fully remote learning is the safest option.

For students who cannot wear a face mask and have an Individualized Education Plan (IEP) or a 504 Plan, the IEP team or 504 committee should meet to make a determination about possible accommodations based on the totality of needs, including the student's needs and the community's public health needs. In most cases, the IEP team or 504 committee should consider fully remote learning as the appropriate accommodation. In other cases, such as when the student has a breathing obstruction or other severe medical condition that would be exacerbated by mask-wearing, the IEP team or 504 committee may determine whether a face shield could be substituted for a face mask after receiving medical documentation that would support such a determination. In the event the IEP team or 504 committee allows a face shield to be substituted for a face mask, the face shield must be hooded, or start at the forehead, and wrap around the face from ear to ear and extend to the chin. In extreme cases when a face mask or a face shield cannot safely be worn, the IEP team or 504 committee shall convene to review medical documentation and consider whether individualized

Please note that the mask-wearing practices for licensed and registered child care facilities described in the Health and Safety Guidance for New Mexico Child Care Centers and Early Childhood Professionals, updated August 14, 2020, do not apply to public school students, including students in Pre-Kindergarten.

accommodations would allow the student to receive in-person instruction in such a way that staff and other students are kept safe. Additional personal protective equipment (PPE) for the student, other students in proximity to the student, and the staff serving the student should be considered.

When a student with an IEP or 504 Plan cannot wear a face mask due to a behavioral issue, then the IEP team or 504 committee should convene to develop a fully remote learning option and a plan for teaching the student to wear a face covering so the student may return to in-person learning as soon as possible.

When convening the IEP team or 504 committee to consider remote learning, face shields or other individualized accommodations, please meet with your legal counsel and Special Education Director or 504 coordinator to ensure that all state and federal laws are followed, including the Individuals with Disabilities Education Act (IDEA), the Rehabilitation Act of 1973, the Americans with Disabilities Act (ADA), and the New Mexico Human Rights Act, Section 28-1-1 NMSA 1978 et seq. In addition, please convene appropriate school staff to explore all options to include the student in whatever activities are feasible, including outdoor learning, in a safe manner to the greatest extent possible while minimizing and mitigating risks and making other possible accommodations.

Students who do not have and are not eligible for an IEP or 504 Plan must wear a face mask in order to attend school in-person. The alternative is fully remote learning.

## Face Masks and Staff

[According to the Equal Employment Opportunity Commission of the U.S. Department of Labor, wearing a face mask is considered a lawful condition of employment.](#) When wearing a face mask would exacerbate a breathing obstruction or another severe medical condition for the staff member, the staff member may provide medical documentation to support a request for alternate work as a reasonable accommodation if feasible.

Staff who work with students not wearing a face mask due to the circumstances described above should wear a medical mask or face shield in addition to a cloth face mask. For these situations, schools should provide staff with a medical mask (surgical, procedural, [N95](#), or [KN95](#)) and/or other PPE.

Staff who work with students who need to lip read or face read in order to learn should wear a face mask that has a clear plastic window or is made of clear material. Discussion of [clear plastic mask features and where to buy clear plastic masks](#) may be found online. (NMPED does not endorse any particular face mask vendor.)

## Mask-Wearing and the Americans with Disabilities Act

The need for public health and safety must be balanced with requirements under the Americans with Disabilities Act (ADA) to make reasonable accommodations for people with disabilities. Under the ADA, a public accommodation may not be required when it would pose a “direct threat” to the school community. [§ 36.208 \[Direct threat\]](#) of the ADA states as follows:

- a. This part does not require a public accommodation to permit an individual to participate in or benefit from the goods, services, facilities, privileges, advantages and accommodations of that public accommodation when that individual poses a direct threat to the health or safety of others.
- b. In determining whether an individual poses a direct threat to the health or safety of others, a public establishment must make an individualized assessment, based on reasonable judgment that relies on current medical knowledge or on the best available objective evidence, to ascertain: The nature, duration, and severity of the risk; the probability that the potential injury will actually occur; and whether reasonable modifications of policies, practices, or procedures or the provision of auxiliary aids or services will mitigate the risk.

Moreover, a reasonable accommodation also may not be required when it presents an “undue burden”. [§ 36.104 \[Definitions\]](#) of the ADA regulations defines “undue burden” as involving “significant difficulty or expense. In determining whether an action would result in an undue burden, factors to be considered include:

1. The nature and cost of the action needed under this part;
2. The overall financial resources of the site or sites involved in the action; the number of persons

employed at the site; the effect on expenses and resources; legitimate safety requirements that are necessary for safe operation, including crime prevention measures; or the impact otherwise of the action upon the operation of the site;

3. The geographic separateness, and the administrative or fiscal relationship of the site or sites in question to any parent corporation or entity; and
4. If applicable, the overall financial resources of any parent corporation or entity; the overall size of the parent corporation or entity with respect to the number of its employees; the number, type, and location of its facilities.

During the COVID-19 public health emergency, all people's health and safety must be considered. To keep people safe by reducing community spread of COVID-19, wearing a face mask is a state mandate and must be enforced in schools. The following reasonable accommodations for students and staff who have a disability that precludes mask-wearing are permitted:

1. Students with an IEP or 504 Plan will have access to fully remote learning as the accommodation that keeps the maximum number of people safe;
2. For students who have a breathing obstruction or other severe medical condition that would be exacerbated by mask-wearing, the IEP or 504 Plan team may consider whether to allow the student to wear a face shield after taking into account whether PPE and other additional precautionary measures could be used to keep everyone in the school community safe. In extreme cases when a face mask or a faceshield cannot safely be worn by a student with an IEP or 504 Plan, the IEP team or 504 committee shall convene to review medical documentation and consider whether individualized accommodations would allow the student to receive in-person instruction in such a way that staff and other students are kept safe;
3. Staff for whom wearing a face mask would exacerbate a breathing obstruction or another severe medical condition may provide medical documentation in support of a request for alternate work as a reasonable accommodation.

Please note that the above discussions of legal considerations do not constitute legal advice and should not be relied upon in any individual case. It is critical that school districts and charter schools seek the advice of human resources staff and legal counsel about specific cases.

## Mask and PPE Supplies Required at Each School

Schools may require families to provide masks for their students. Schools also must have on hand, prior to the start of in-person learning in the hybrid or full reentry operating category, a sufficient quantity of masks for students who have left their masks at home, as well as masks for staff and

PPE for staff whose duties include close contact assignments.<sup>1</sup>

Schools need to have in stock the levels of face masks and PPE itemized in the [Safety Plan Checklist](#).

Each district and charter school needs to identify a single PPE Point Person who will conduct and report weekly inventory of masks and other PPE to the NMPED. The NMPED will provide ongoing training and support for these PPE Point Persons.

<sup>1</sup>A close contact assignment includes any staffing assignment in which a staff member must be within six feet of distance from a student in order to fulfill their duties (such as staff who change student diapers, who change feeding tubes, or who provide services to students with behavioral needs necessitating closer contact).

If a school does not have medical masks and/or face shields on hand for staff with a close contact assignment, the school may still have elementary students return in the hybrid model, but must not require a staff member to perform close contact duties until a medical mask and/or face shield is provided. (Staff must wear the face shield with the face mask.)

# COVID-19 Surveillance Testing in Public Schools



**COVID-19 surveillance testing is required for all schools providing in-person student services, including small-group special education services and athletics.** The purpose of surveillance testing is to detect COVID-19 outbreaks as early as possible by screening asymptomatic staff.

At the time of this writing, NMPED has implemented a weekly 10% surveillance testing requirement for faculty and staff who work at schools. All on-site staff are to participate in the surveillance testing percentage requirement established by NMPED. NMPED may change the surveillance testing requirement percentage in the future.

COVID-19 Point Persons will be designated at each public school to identify staff to be tested, coordinate staff's attendance at testing events, and track the number of staff who are tested on a weekly basis.

Staff members selected for testing should provide evidence to the school that their results were received during the assigned week. Districts and charter schools are required to report the number of staff tested for COVID-19 each week through the [NMDOH Provider Portal for COVID-19](#).

Access to COVID-19 testing is provided through VAULT, at home/at work saliva-based testing at no cost to the individual. Insurance information will be requested, but deductibles, copayments, or other out-of-pocket charges will not be incurred. Testing also will be provided to people without insurance. If payment is requested for COVID-19 testing, please notify [Ashley Garcia \(ashley.garcia@state.nm.us\)](mailto:ashley.garcia@state.nm.us).

VAULT will bill insurance companies for insured employees who take the test. Please note that the goal of surveillance testing is to reduce the transmission of cases and that the cost of testing is less than the cost of treatment.

VAULT is subject to all HIPAA regulations and must comply with patient privacy law.

To receive registration links for your school or district, please email [Ashley Garcia](mailto:ashley.garcia@state.nm.us) and [Gregory Frostad \(gregory.frostad2@state.nm.us\)](mailto:gregory.frostad2@state.nm.us) with the number of registration links required.

VAULT testing requires access to UPS shipping. If UPS shipping is not reasonably available in your community, please contact [Ashley Garcia](mailto:ashley.garcia@state.nm.us) to coordinate testing at a local public health office testing site.

Asymptomatic staff who have not been exposed to COVID-19 and who participate in surveillance testing are not required to self-isolate/quarantine from specimen collection until their results arrive. However, asymptomatic staff who test positive for COVID-19 must self-isolate for 10 days from the date of specimen collection. Staff who have tested positive for COVID-19 are exempt from surveillance testing for 90 days from when they last tested positive.

Private schools and Bureau of Indian Education schools are encouraged, but not obligated to participate in surveillance testing.

# Air Filtration in Schools

High-quality air filtration is one aspect of a multi-pronged strategy for ensuring healthy school environments. To address issues and concerns surrounding air quality, NMPED will work with each district and school to ensure installation of high-quality air filters. In addition, each district shall have an established and written protocol on inspecting, repairing and providing maintenance on ventilation systems within all school facilities.

Ventilation system upgrades and improvements will increase the delivery of clean air and dilute potential contaminants within each classroom and school facility. The NMPED will be deploying the [American Society of Heating, Refrigerating and Air-Conditioning Engineers \(ASHRAE\) recommendation](#), which states the target level for filtration in schools is minimum efficiency reporting value (MERV) 13 or higher. On average, this will remove 75 percent of particle size of 0.3 to 1.0  $\mu\text{m}$ .

This higher standard of filtration is more effective at removing viral particles from the air. The ASHRAE document linked above provides additional guidance on determining compatibility of various types of HVAC systems with a MERV 13 filter.

NMPED will work with those districts and schools to identify the highest quality compatible filters.

Additionally, districts and schools unable to immediately install MERV 13 or its equivalent must work with their operations staff to take the following actions in accordance with the [guidelines from the CDC](#):

1. Run the central air fan continuously;
2. Open dampers to increase air flow;
3. Open windows and doors (be mindful of possible safety considerations); and
4. Deploy box fans or other portable fans and air purifiers with high air circulation capacity in addition to prioritizing the use of these items in classrooms with higher ventilation needs.

**Please note**, in order for any school to begin classes in the hybrid model per [NMPED guidance](#), schools and districts will need to take immediate actions to assess their systems, to procure filters with the highest MERV rating compatible with existing school systems, and to install the recommended filters as soon as they are delivered to the school, as well as take all necessary measures to optimize filtration systems and augment air flow according to the CDC guidance.

# Guidance for In-Person School Reentry

## Seating Charts

For all in-person services, teachers will develop and maintain seating charts that ensure social distancing requirements are maintained and that limit the number of student interactions.

## Cohorting

Cohorting students to limit their interactions across a school is an important strategy to limit virus transmission. Secondary schools in which students change classes throughout the day represent a unique challenge for cohorting. Cohorting is a requirement for any school providing in-person instruction or educational activities. Cohorting for secondary school may be accomplished by multiple methods, including:

- **Single teacher cohorting:** At the 6th grade level, one teacher teaches all subjects to a class of students for the entirety of the school day.
- **Teacher transition cohorting:** Students stay in one classroom, while teachers transition to different classes across the school day. Teacher transition cohorting may work well for schools in hybrid instruction that teach core-content classes in-person, and teach elective classes remotely. Teacher transition cohorting may also work well for schedules based upon career pathways in which groups of students who are in core content classes together are taking the same electives.

- **Summer school cohorting:** Secondary students are enrolled in one class at a time and complete the duration of in-person class activities before moving on to another class. In a semester of 18 weeks, summer school cohorting could allow for six classes of three-week duration each. In-person classes could meet for the full day or for a portion of the day (e.g., 9 am to noon) with additional engagement with the curriculum happening outside the classroom. Summer school cohorting could be combined with hybrid instruction, such that a student has a range of online classes but only one class that is meeting in person at any one time. Tutoring and/or online instruction in multiple classes could be paired with in-person summer school cohorting methods.
- **Other cohorting method:** LEAs and district-authorized charter schools may submit a plan for an alternate cohorting method. NMPED will make every effort to review and provide feedback or approval on these plans. At the time of this writing, NMPED cannot provide a definitive timeline for approval of an alternate cohorting plan. Schools are encouraged to begin secondary instruction using one of the two models listed above.

Regardless of cohorting method, teachers will need professional development and opportunities for collaboration to adjust curriculum and pedagogy to better meet student needs within the cohorting method selected. Teachers may need professional development focusing on [priority standards and accelerated learning](#), or on adjusting cooperative learning activities to observe social distancing requirements.

# Procedural Considerations

## Before-school Procedures

A common time for students to socialize in groups is upon arrival at school and before the start of classes. This time period represents a high-risk time for transmitting COVID-19. Recommendations to reduce the risk of virus transmission before school include:

- Staggering arrival times such that there are fewer students entering the school at one time;
- Requiring students to enter classrooms immediately upon arrival at school;
- Requiring teachers to arrive prior to the arrival of buses;
- Providing space and supervision for students who arrive prior to the opening of classes;
- Providing adequate direction and procedural training to students and their families;
- Increasing the number of staff on morning duty (and during transitions) to ensure students maintain social distancing requirements, wear masks, and report directly to class.

## Breakfast and Lunch Procedures

To maintain social distancing and reduce the risk of virus transmission, breakfast and lunch for all students should be served in classrooms. If it is impractical to serve breakfast and lunch in classrooms and they must occur in the cafeteria, then breakfasts and lunches should be staggered by classroom to reduce the number of cohorts in the cafeteria at any one time. Students should sit on only one side of a table and maintain greater than six feet of distance from others. This may limit the number of students at a round table to just one student. Duty schedules may need to be amended to ensure that students maintain social distance while in the cafeteria. Please note that districts and charter schools that serve breakfast and lunch to students in classrooms will still be fully funded for all appropriate federal and state food programs.

## Classroom Transitions (passing periods)

Cohorting practices will limit classroom transitions; however, it will remain important for schools to develop procedures and to train students and staff on how to move through campus safely.

### Schools with any in-person student learning must:

- Provide adequate supervision during transitions to ensure students are wearing masks and maintaining social distancing requirements;
- Provide training to students and staff with opportunities to practice safe transitions.

### Schools should also consider:

- Staggering transition times to limit hallway traffic;
- Limiting hallway traffic to one-way, or if allowing two-way traffic, erecting dividers to separate lanes of traffic;
- Using visual cues, such as tape on the floor, to encourage social distancing.

## After-school Procedures

Another common time for students to socialize in groups is upon dismissal. This time period represents a high-risk time for transmitting COVID-19. Recommendations to reduce the risk of virus transmission after school include:

- Staggering dismissal times such that there are fewer students exiting the school at one time;
- Requiring students to embark buses directly upon dismissal;
- Providing a space and supervision for students who are awaiting pickup;
- Providing adequate direction and procedural training to students and their families;
- Increasing the number of staff on afternoon duty to ensure students maintain social distancing requirements, wear masks, and exit campus expeditiously.

# School Safety Plan Checklist for COVID-19 Preparation and Response

- You have and will maintain an inventory of **masks and PPE** for students and staff:
  - ▶ Two multi-layer cloth masks per staff member
  - ▶ Two multi-layer cloth masks per student
  - ▶ Additional disposable masks for students and staff
  - ▶ 20 medical masks (surgical, procedural, [KN95 or N95](#)) and a face shield for each staff member with a close contact assignment (for optimal protection KN95 and N95 masks may be fit tested for better seal and filtration)
  - ▶ At the request of the employee, a reusable or disposable full-length gown for any employee whose duties subject them to conditions in which social distancing and PPE standards cannot be guaranteed
  - ▶ Bottled hand sanitizer (with at least 60% alcohol) or soap and water hand-washing stations available for use by employees and students
  - ▶ Employees who work with staff or students with COVID-like Symptoms (school nurses, staff in isolation rooms, etc.) shall have [N95/KN95](#) masks and face shields
- You have identified a **PPE Point Person for your district/school** and [entered their contact information in the appropriate NMPED Google document](#). Your district PPE Point Person is responsible for maintaining and reporting weekly inventory of masks and PPE, as well as surveillance testing numbers, to NMPED through a web-based portal.
- You have identified a **COVID-19 Point Person for each school** in your district/charter and [entered their contact information in the appropriate NMPED Google document](#).
- You have a **plan** in place which allows no more than 50% of the enrolled students to be in school at any one time and provides for social distancing at all times. Districts located in counties in the green zone that have an enrollment for in-person learning of 100 students or less may bring back students in all grades for in-person learning in a 5:1 student to staff ratio per enclosed indoor space.
- You will ensure **student groups remain in cohorts**.
- You have and will maintain an inventory of **CDC-approved cleaning supplies**.
- You have **sufficient custodial resources** so that the areas of the schools are cleaned in accordance with [CDC standards for cleaning and disinfecting schools](#).
- You have an established and written **protocol on inspecting, repairing, and providing maintenance on ventilation systems** within your buildings. Filtration levels (MERV ratings) shall be maximized for equipment capabilities. MERV 13 filters shall be used in HVAC systems that are compatible with that type of filter. Systems that are not compatible with a MERV 13 filter shall use the filter with the highest MERV rating compatible with the system..
- You have read and reviewed **NMPED’s COVID-19 Response Toolkit for New Mexico’s Public Schools** and will abide by its guidelines.

*I certify that my district/school has completed the above actions.*

\_\_\_\_\_  
DISTRICT/CHARTER SCHOOL NAME

\_\_\_\_\_  
SUPERINTENDENT/CHARTER DIRECTOR NAME

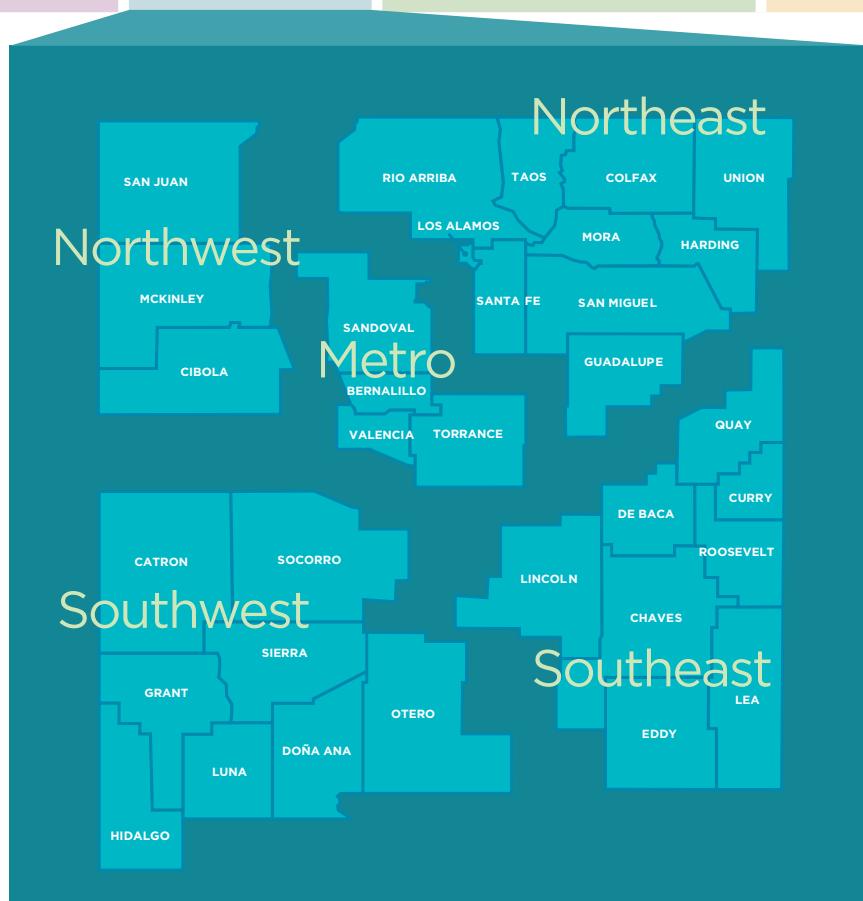
\_\_\_\_\_  
SUPERINTENDENT/CHARTER DIRECTOR SIGNATURE

\_\_\_\_\_  
DATE

# NM Department of Health School Health Advocate Contact List

Districts and schools may contact their local School Health Advocate (SHA) according to their region for guidance in terms of testing and quarantine procedures.

SCHOOL HEALTH ADVOCATE	REGION	EMAIL	OFFICE PHONE	PROFESSIONAL CELL
Leslie Berry RN	Northwest	leslie.berry@state.nm.us	505-836-4561	505-490-7948
Jennifer Downey RN	Northeast	jennifer.downey@state.nm.us	505-476-2653	505-469-3010
Barbara Lynn Wheeler RN	Northwest-Metro Area	barbaral.wheeler@state.nm.us	Teleworking	505-467-9292
Maricelda Pisana RN	Southeast	maricelda.pisana@state.nm.us	Teleworking	575-528-8863
Crista Pierce RN	Southwest	crista.pierce@state.nm.us	Teleworking	575-339-4380
Susan Acosta RN	State of NM	susan.acosta@state.nm.us	Teleworking	505-490-2763



# Template for Notification of Positive Case to School Community

This letter template may be used to notify the school community of a COVID-19 positive case.

[Download an editable MS Word version this document to customize.](#)

[PRINT ON LETTERHEAD OF FACILITY]

[INSERT DATE]

**To: Parents or Guardians of children who attend [INSERT NAME OF SCHOOL]**

[INSERT NAME OF SCHOOL CHILD ATTENDS] is working with the New Mexico Public Education Department (NMPED) and New Mexico's Department of Health (NMDOH) because a staff member at our facility or a child who attends our school has tested positive for COVID-19.

This letter is to inform you about the next steps necessary to protect your child and our community from COVID-19. Per guidance from both NMPED and NMDOH, we are required to investigate to see who had "close contact" with the staff member or student who tested positive for COVID-19. A "close contact" is defined as being closer than six feet for more than three minutes to a person who is positive for COVID-19 and all staff and students who were in the same classroom or on the same bus as the infected individual. All close contacts are strongly encouraged to be tested. Both staff and student close contacts must quarantine at home for 14 days, regardless of test result.

In the meantime, if you or your child begin to develop symptoms of COVID-19, which are fever, chills, cough, shortness of breath or difficulty breathing, fatigue, muscle or body aches, headache, new loss of smell or taste, sore throat, congestion or runny nose, nausea or vomiting, diarrhea [<https://www.cdc.gov/coronavirus/2019-ncov/symptoms-testing/symptoms.html>], please call your healthcare provider or the COVID-19 Hotline at 1-855-600-3453.

It is important that you call ahead to your healthcare provider before presenting to the physician's office, clinic, urgent care or emergency room so that they can be prepared for your arrival. They may also refer you to a testing clinic or website.

Areas of the school (including buses) in which the COVID-19 positive individual spent time will be cleaned and disinfected and those who were close contacts of the positive case will be notified.

Please continue to send your child to school unless you are notified that your child was a close contact of a positive COVID-19 individual, your child develops COVID-19 symptoms, or your child has a positive COVID-19 test. Likewise, your household members do not need to quarantine unless your child tests positive for COVID-19 or your household members are identified as a close contact of a positive COVID-19 individual.

You may call NMDOH at (505) 827-0006, if you have questions.

Thank you for your support in these efforts.

Sincerely,

[SIGNED BY SCHOOL ADMINISTRATOR]

# Useful Phone Numbers

## Coronavirus

- **Coronavirus Health Hotline**—call for any health-related questions about the Coronavirus: 1-855-600-3453
- **Coronavirus Information Hotline**—call if you have any questions about school closures, job issues, eviction notices, etc.: 1-833-551-0518

## Food

- **Assistance obtaining food for school-age children:** 1-505-827-6683
- **SNAP Benefits:** 1-800-283-4465
- **Special Supplemental Nutrition Program for Women, Infants, and Children**—questions on food or formula availability: 1-505-469-0929
- **Special Supplemental Nutrition Program for Women, Infants, and Children**—general questions: 1-866-867-3124

## Mental Health

- **New Mexico Crisis and Access Line**—24/7 community and state resources for individuals, families, and agencies concerned with mental health: 1-855-662-7474 or 1-855-227-5485 (TTY)
- **National Hopeline Network:** 1-800-SUICIDE
- **Spanish-Language Suicide Hotline:** 1-866-331-9474
- **Suicide 24/7 Emergency Line:** 575-758-1125
- **Suicide Text Line:** 741741
- **University of New Mexico Mental Health:** 505-272-2800

## Additional Resources

- **Alcoholics Anonymous:** 505-266-1900
- **Child Abuse Hotline:** 505-841-6100 or dial #SAFE from a mobile phone (note: #SAFE cannot receive text messages)
- **Domestic Violence Hotline:** 1-800-773-3645
- **Gambling Addiction:** 1-800-522-4700
- **National Child Abuse Hotline:** 1-800-24-ACHILD
- **National Child Abuse Prevention Line:** 1-800-CHILDREN
- **National Human Trafficking Hotline:** Call 1-888-373-7888 (TTY: 711) \*Text 233733
- **National Domestic Violence Hotline:** 1-800-799-SAFE (7233)
- **National Domestic Violence Hotline (Español):** 1-800-942-6908
- **National Domestic Violence Hotline**—TTY, text telephone for deaf, hard of hearing, or speech-impaired): 1-800-787-3224
- **National Runaway Switchboard:** 1-800-637-0701 Ext. 118
- **National Sexual Assault Hotline:** 1-800-656-HOPE
- **National Teen Dating Abuse Help:** 1-866-331-9474
- **Native American Professional Parent Resources:** 505-345-6289
- **New Mexico Healthcare Worker and First Responder Support Line:** 855-507-5509
- **New Mexico Legal Aid:** 505-633-6694
- **New Mexico Rape Crisis Center:** 505-266-7711
- **New Mexico Substance Abuse Helpline:** 1-855-505-4505
- **Poison Control:** 1-800-222-1222
- **Pull Together:** 1-800-691-9067



# Governing Council

January 25, 2021

# PED/COVID Updates

Governor press conference: “soon to announce more possibilities for re-opening schools.”

Off-cycle PED update on Jan. 26, 2021

See attached updated toolkit (p. 19, 20)

# EMHS specific COVID updates

Reporting of staff and student positive cases

Positive case on campus last week-family communication, closing and disinfecting areas

10% of in person staff participate in surveillance testing weekly

PED/DOH attempting to streamline vaccine distribution to educators

# Upcoming Spring considerations

Preparing 21-22 calendar, course offerings

Possibly 2 calendar versions to vote on next month

21-22 Lottery opens first week of Feb, drawing in March

Current legislative session watching changes to:

Instructional dates (ELTP calendar), funding formula, charter enrollment

March-Spring budget session to plan for next year



# Governing Council

## Facilities

# Facilities and Technology

Capital Outlay request:

Building 4 HVAC upgrades

Technology (more Chromebooks)

Building 3 Science remodel almost complete

E-rate request for proposals for new IT management (managing school's technology)

E-rate will reimburse 80% of costs- currently school is paying in full



It's a New Year

Hopes & Resolutions of EMHS Staff &  
Students!

# Staff Responses

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## Michael Wood: Music & Photoshop

My goal is related to our Record Arts music program. I hope to make a student-written record-from-home this spring semester. We failed last year and I learned a lot from that failure. We have new tools and I hope we will bring our music students together to accomplish the most difficult task I have ever faced as a teacher.

My hope for 2021 is to be able to spend time with both mine and my husband's parents for the first time since December 2019. I want nothing more than to sit with them, hold their hands, talk, and hug! (I also plan on hiking over 500 miles this year. But my true wish for this year is to see my family.)

## Gwen Brown: Office Manager





## Lee Theobald: Creative Art & Library

My resolution this year is more of a goal.... I am trying to walk 500 miles! I'd like to do this mainly on trails, but urban walking is okay too, so long the walk is with the intent of walking, not going about daily business. I am keeping track with my fitbit, and with Strava, and logging everything onto my kitchen calendar. I have about 30ish miles so far!

I've resolved to cut back, and aggressively

cut out those systems, habits, and

conventions that are not serving a

meaningful purpose in my teaching practice.

## Jesse Schwebach: Econ & Gov, Philosophy





**Martha Lee:**  
**Algebra**

I am looking forward to the end of COVID and also the prospect of less stress and more productivity!

My teacher resolution for 2021 is to have more one-on-one and small group connections, to bring learning back into the "classroom", albeit a classroom that looks a little different, but a classroom nonetheless.

**Amanda Windust:**  
**Physical Science**





**Elizabeth Kuehne:**  
**English &  
Creative Writing**

I'm hopeful that the kids will be more resilient and aware after this experience. I hope they recognize the amazing growth that is taking place and the ability to do things at such a young age that they could not possibly have dreamed of in the past.

As for me, I hope for clarity, peace, and growth.

I'm planning to revamp all of my unit assessments for the online environment, and to leave those with some other online resources for my long-term sub. to use successfully. I'm hoping to help my students develop skills to be more comfortable in breakout rooms and to get to know their classmates better.

**Sierra  
Hostetler:  
Spanish**



**Marisa Salazar:  
Environmental  
Science &  
Anatomy & Phys**

There is truly no better way to express my hopes for this year than in the words so eloquently delivered by Amanda Gorman at the Inauguration: "There is always light, if only we are brave enough to see it; if only we're brave enough to be it." May we, our students, loved ones, and communities be brave. May we all know and be that light.

I also resolve that our new home will be remodeled by Christmas of 2021 (2021!!!!!!)

I'm most hopeful that we can begin to see students face-to-face in small groups for some meaningful conversations in the spring.

My resolution is to get my daughter off to college in the fall and to keep tweaking my 10th grade curriculum to make it more meaningful for both my students and me

**Cynthia Daly:  
English & Gifted**





## Carmen Healy: English & Creative Writing

I am hopeful because my nurse friends and brother (fireman) have been vaccinated. Lynsey let me know about this [Black Education Act](#) and I am hopeful that it will pass and help our school to get the resources and teacher training we need in order to better teach diverse experiences and perspectives.

I am on a shopping ban this year. I found myself shopping a lot instead of practicing wellness/self-care this past year, so I am now trying to curb that. Not buying books is excruciating!

For school, I am hoping that teachers will soon be vaccinated and that it will be safe to go back to campus, even with a handful of kids who have IEPs or live in places without internet or who are really struggling in this online format.

Hopeful: Debate team is on a roll, I'm hopeful for several students to qualify to and do well at nationals!

Resolutions: In role as SPED coordinator, I want to grow meaningful and genuine relationships with yet more teachers, to make myself the best coordinator and resource I can be to the school.

## Hannah Flake: Special Ed & Speech & Debate





## **Kasi Giovenco: P.E. & Athletics**

I'm hopeful for sports to begin. I am trying to keep my faith for the students of all sports seasons. I'm hoping the governor allows our kids to play as they truly need it mentally and physically.

I'm also hopeful that I'm able to get the athletics department inventoried and organized and set up for success for the coming years. I'm also hopeful that I'll get some more classes taken care of and handled to be a certified athletic admin through NIAAA.

I am hopeful for a safe and responsible  
return to in-person learning :)

## **Tucker Janes: Special Ed & Psychology**





## Nicole Naylor: Spanish

For 2021, I'm hopeful for equity, acknowledgement, appreciation, and recognition.

My professional goal for this year is to make more connections at conferences and workshops. I've been attending a lot of sessions put on by the Illinois & Colorado Holocaust Museums and we were able to do a live Zoom with a Holocaust survivor who lives in Israel. I'd like to do more of that, but also bring what I learn into the classroom!

A personal goal for this year is to have more consistency in my schedule: stop working by 5 or 6, not check my email after hours so much, have a daily workout and diet routine and actually stick to it!



## Stephanie Schuette: World History & NHS Sponsor

# Student Responses

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**Cassidy  
Summers:  
12th Grade**

I'm looking forward to graduating.  
My resolution is to enjoy the little things in life a bit  
more.

I'm hopeful for starting college.

**Alex  
Atcitty:  
12th Grade**





**Ava**  
**Podzemny**  
**9th Grade**

In 2021 I'm looking forward to life getting somewhat back to normal and possibly starting things like sports again. My New Year's resolution is to be more productive and have a more positive attitude towards things.

I'm looking forward to getting my provisional licence soon, and I don't have any technical New Year's resolutions.

**Julia**  
**Stafford**  
**10th Grade**





## Beckett Dunlavy 11th Grade

I'm looking forward to researching colleges and life going back to normal. I also don't have any new year's resolutions because I feel like they put limits on things.

I'm looking forward to our upcoming student council events, because this year we have more unique events than past years. I am also looking forward to the release of the Howler newspaper.

## Gaby Delgado 11th Grade





**Brianna  
LaJeunesse  
12th Grade**

I'm excited to start college plans, and this year I'm planning on slowing down and relaxing more

I'm mostly looking forward to summer and vacations and adventures. I'm hoping that the new year will be a chance to start over with this whole situation and use the free time to make myself better. I'm holding onto the fact that we'll return to some sort of normalcy soon; that i'll get to see my friends and teachers again. I've resolved to practice music more this year, especially piano. I've also decided to try and reduce my single use plastic waste. I'm hoping to move towards a little to zero waste lifestyle by the time I'm independent.

**Ella Cook 11th Grade**





**Virginia  
Millsap  
12th Grade**

I'm looking forward to finishing high school and starting college. My new Year's resolution is to finish the school year strong.

I'm looking forward to seeing how going back to normal influences everyone's perspective on life. I also made a New Year's resolution to reduce my impact on the environment. I bought a book with 52 steps on how to live green, one step per week!

**Kate Rocco  
11th Grade**

