



# EAST MOUNTAIN HIGH SCHOOL

Engage • Challenge • Inspire



## AGENDA

### EAST MOUNTAIN HIGH SCHOOL GOVERNING COUNCIL

June 27, 2022

- I. Call to Order
- II. Roll Call
- III. Adoption of Agenda
- IV. Approval of Consent Agenda
  - A. Monthly Financial Report
  - B. Check Report
  - C. Approval of previous meeting's minutes
  - D. Inventory/Fixed Assets
- V. Public Forum/Public Input
- VI. Reports
  - A. Director
  - B. Finance Committee Report
- VII. Consideration of EMHS GC Action Items for Approval
  - A. Approval of revised Financial Procedures Policy D-101 (check-signing)
- VIII. Parking Lot Items for Future GC Meetings
- IX. GC Board Member Comments
- X. Chair's Report/Comment
- XI. Next Meeting Announcement
- XII. Adjournment

# East Mountain High School

Account Summary Report as of May 31, 2022

Fund	Adopted Budget	1st Qtr BARS	2nd Qtr BARS	3rd Qtr BARS	April BARS	May BARS	Current Budget	Actuals (YTD)	Encumbrances (YTD)	Available
Subtotal: Function 1000 - Instruction	\$2,649,705.00	(\$257.00)	\$150,407.00	\$21,504.00	\$14,292.00		\$2,835,651.00	\$2,044,961.13	\$394,060.28	\$396,629.59
Subtotal: Function 2100 - Support Services-Students	\$403,639.00		\$47,100.00	\$7,427.00	\$2,443.00		\$460,609.00	\$324,507.70	\$92,776.48	\$43,324.82
Subtotal: Function 2200 - Support Services-Instruction	\$29,499.00		\$10,000.00	\$243.00			\$39,742.00	\$17,999.95	\$5,757.96	\$15,984.09
Subtotal: Function 2300 - Gen Admin	\$351,415.00			\$5,542.00	\$1,940.00		\$358,897.00	\$286,635.27	\$84,601.31	(\$12,339.58)
Subtotal: Function 2400 - School Admin	\$209,642.00			\$5,060.00	\$1,950.00		\$216,652.00	\$181,165.96	\$17,375.55	\$14,506.49
Subtotal: Function 2500 - Central Services	\$185,632.00		\$5,000.00	\$970.00	\$1,099.00		\$192,701.00	\$166,274.48	\$29,211.60	(\$2,785.08)
Subtotal: Function 2600 - Operation & Maintenance	\$293,843.00		\$42,000.00	\$728.00	\$572.00		\$337,143.00	\$297,527.16	\$40,126.52	\$3,093.32
Subtotal: Function 2700 - Student Transportation	\$28,677.00						\$28,677.00	\$11,579.79	\$5,138.09	\$11,959.12
Subtotal: Function 2900 - Other Support Services	\$60,000.00						\$60,000.00	\$1,026.81	\$0.00	\$58,973.19
<b>Subtotal: Fund 11000 - Operational</b>	<b>\$4,212,052.00</b>	<b>(\$257.00)</b>	<b>\$254,507.00</b>	<b>\$41,474.00</b>	<b>\$22,296.00</b>	<b>\$0.00</b>	<b>\$4,530,072.00</b>	<b>\$3,331,678.25</b>	<b>\$669,047.79</b>	<b>\$529,345.96</b>
Subtotal: Fund 14000 - Instr Matls	\$4,785.00			\$8,382.00			\$13,167.00	\$443.39	\$943.64	\$11,779.97
Subtotal: Fund 23000 - Activity Funds	\$62,045.00			\$2,815.00	\$31,570.00		\$96,430.00	\$85,710.95	\$15,068.22	(\$4,349.17)
Subtotal: Fund 24106 - IDEA-B	\$50,485.00						\$50,485.00	\$26,799.67	\$9,655.75	\$14,029.58
Subtotal: Fund 24153 - ELL	\$50.00						\$50.00	\$39.96	\$0.00	\$10.04
Subtotal: Fund 24154 - Title II	\$16,632.00						\$16,632.00	\$12,951.13	\$1,279.54	\$2,401.33
Subtotal: Fund 24174 - Carl D Perkins	\$14,254.00			(\$14,254.00)			\$0.00	\$0.00	\$0.00	\$0.00
Subtotal: Fund 24301 - CARES Act	\$0.00					\$2,781.00	\$2,781.00	\$371.84	\$92.04	\$2,317.12
Subtotal: Fund 24307 - SEL	\$0.00		\$9,150.00				\$9,150.00	\$770.38	\$160.00	\$8,219.62
Subtotal: Fund 24308 - CRRSA	\$413,570.00						\$413,570.00	\$94,351.60	\$28,580.21	\$290,638.19
Subtotal: Fund 24316 - Air Quality	\$0.00		\$4,166.00		\$4,138.00		\$8,304.00	\$4,003.20	\$0.00	\$4,300.80
Subtotal: Fund 24330 - ARP ESSER III	\$0.00			\$1,017,225.00			\$1,017,225.00	\$224,210.16	\$1,228.00	\$791,786.84
Subtotal: Fund 25264 - DOD Impact Aid	\$0.00			\$3.00			\$3.00	\$2.88	\$0.00	\$0.12
Subtotal: Fund 26107 - CLR Grant	\$0.00	\$7,495.00					\$7,495.00	\$6,853.06	\$0.00	\$641.94
Subtotal: Fund 26211 - Target School Grant	\$148.00						\$148.00	\$147.31	\$0.00	\$0.69
Subtotal: Fund 26222 - Emergency Connectivity	\$0.00		\$16,414.00				\$16,414.00	\$16,413.48	\$0.00	\$0.52
Subtotal: Fund 27107 - GOB School Library	\$8,138.00						\$8,138.00	\$0.00	\$0.00	\$8,138.00
Subtotal: Fund 27109 - Instrl Mats	\$5,958.00			(\$531.00)			\$5,427.00	\$2,548.47	\$0.00	\$2,878.53

Subtotal: Fund 28211 - NM Schools COVID Testing	\$0.00		\$81,100.00				\$81,100.00	\$18,715.61	\$883.82	\$61,500.57
Subtotal: Fund 29102 - Private Dir Grants	\$0.00			\$2,838.00			\$2,838.00	\$1,590.00	\$0.00	\$1,248.00
Subtotal: Fund 31200 - Lease Assistance	\$0.00		\$286,221.00				\$286,221.00	\$286,221.00	\$0.00	\$0.00
Subtotal: Fund 31400 - Special Capital Outlay-State	\$89,168.00						\$89,168.00	\$0.00	\$0.00	\$89,168.00
Subtotal: Fund 31600 - HB-33	\$888,394.00			\$7,011.00			\$895,405.00	\$151,133.37	\$74,085.02	\$670,186.61
Subtotal: Fund 31701 - SB-9 (County)	\$484,205.00			\$9,974.00			\$494,179.00	\$66,452.70	\$12,063.05	\$415,663.25
Subtotal: Fund 31703 - SB-9 (State)	\$9,879.00			\$10,039.00			\$19,918.00	\$7,985.60	\$0.00	\$11,932.40
<b>Grand Total</b>	<b>\$6,259,763.00</b>	<b>\$7,238.00</b>	<b>\$651,558.00</b>	<b>\$1,084,976.00</b>	<b>\$58,004.00</b>	<b>\$2,781.00</b>	<b>\$8,064,320.00</b>	<b>\$4,339,394.01</b>	<b>\$813,087.08</b>	<b>\$2,911,838.91</b>

**Approved Budget Adjustment Requests (BARs), May, 2022**

Number	Change to Fund	Description	Amount
001-024-2122-0030-IB	24301	Carry over Adj	\$ 2,781.00
<b>Total</b>			<b>\$ 2,781.00</b>

**NOTES:**

- Operational expenditures totaled \$326,441.71 for May, 2022
- Payroll expenses totaled \$268,477.92 for the month of May
- Operational Encumbrances decreased by \$285,286.27 between April 30, 2022 and May 31, 2022

# East Mountain High School

## Balance Sheet Report

Cycle: FY2022; Fund Class: [All]; Fund Columns: [All Non-Zero Funds]; Account Expression: [All]; Balance Date: 05/31/2022; Detail: No; Created On: 6/2/2022 12:24:28 PM

Description	11000	14000	23000	24106	24153	24154	24301	24307	24308	24316	24330	25264	26107	26211	26222	27109	28211	29102	31200	31400	31600	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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00
11019 - B of W - Gen Operating	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
11020 - WF-Operating	\$1,027,468.59	\$12,765.41	\$0.00	(\$4,378.41)	(\$39.96)	(\$8,779.03)	(\$371.84)	(\$770.38)	(\$46,113.73)	(\$4,003.20)	(\$224,210.16)	\$0.00	\$641.41	\$0.00	\$7,181.52	\$2,878.19	\$5,700.32	\$1,247.60	(\$71,555.25)	\$0.00	\$669,492.19	\$391,122.60	\$1,893.40	\$1,760,169.27
11021 - WF-Student Activity	\$0.00	\$0.00	\$34,239.41	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$34,239.41
11022 - WF-SPSO	\$0.00	\$0.00	\$5,423.03	\$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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,423.03
<b>Subtotal of Account Type: Asset</b>	<b>\$1,027,668.59</b>	<b>\$12,765.41</b>	<b>\$39,662.44</b>	<b>(\$4,378.41)</b>	<b>(\$39.96)</b>	<b>(\$8,779.03)</b>	<b>(\$371.84)</b>	<b>(\$770.38)</b>	<b>(\$46,113.73)</b>	<b>(\$4,003.20)</b>	<b>(\$224,210.16)</b>	<b>\$0.00</b>	<b>\$641.41</b>	<b>\$0.00</b>	<b>\$7,181.52</b>	<b>\$2,878.19</b>	<b>\$5,700.32</b>	<b>\$1,247.60</b>	<b>(\$71,555.25)</b>	<b>\$0.00</b>	<b>\$669,492.19</b>	<b>\$391,122.60</b>	<b>\$1,893.40</b>	<b>\$1,800,031.71</b>
<b>Subtotal of Account Group: Assets</b>	<b>\$1,027,668.59</b>	<b>\$12,765.41</b>	<b>\$39,662.44</b>	<b>(\$4,378.41)</b>	<b>(\$39.96)</b>	<b>(\$8,779.03)</b>	<b>(\$371.84)</b>	<b>(\$770.38)</b>	<b>(\$46,113.73)</b>	<b>(\$4,003.20)</b>	<b>(\$224,210.16)</b>	<b>\$0.00</b>	<b>\$641.41</b>	<b>\$0.00</b>	<b>\$7,181.52</b>	<b>\$2,878.19</b>	<b>\$5,700.32</b>	<b>\$1,247.60</b>	<b>(\$71,555.25)</b>	<b>\$0.00</b>	<b>\$669,492.19</b>	<b>\$391,122.60</b>	<b>\$1,893.40</b>	<b>\$1,800,031.71</b>
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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,083.52
23122 - Social Security	\$10,200.94	\$0.00	\$0.00	\$104.92	\$0.00	\$5.50	\$0.00	\$0.00	\$14.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,341.52
23123 - Medicare	\$2,673.42	\$0.00	\$0.00	\$24.54	\$0.00	\$2.82	\$0.00	\$0.00	\$3.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,707.82
23124 - State Retirement Contributions	\$50,689.25	\$0.00	\$0.00	\$449.94	\$0.00	\$54.40	\$0.00	\$0.00	\$780.67	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$58.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$52,032.90
23125 - Employee Insurance	\$25,711.60	\$0.00	\$0.00	(\$366.46)	\$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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,345.14
23126 - Unemployment Insurance	\$1,168.11	\$0.00	\$0.00	\$11.16	\$0.00	\$1.28	\$0.00	\$0.00	\$9.59	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,191.82
23141 - Federal Income Taxes	\$7,013.27	\$0.00	\$0.00	\$26.63	\$0.00	\$9.21	\$0.00	\$0.00	\$8.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,059.83
23147 - Voluntary Deductions	(\$565.11)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$565.11)
24214 - State Taxes	\$5,309.42	\$0.00	\$0.00	\$19.48	\$0.00	\$5.68	\$0.00	\$0.00	\$90.93	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,428.97
<b>Subtotal of Account Type: Liability</b>	<b>\$103,284.42</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$270.21</b>	<b>\$0.00</b>	<b>\$78.89</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$906.96</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>\$85.93</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>\$104,626.41</b>
32300 - Unreserved Fund Balance	\$680,672.98	\$13,167.18	\$43,859.89	(\$6,513.28)	\$0.00	\$0.00	\$0.00	(\$1,012.23)	\$0.00	\$0.00	\$0.00	\$2.88	(\$2,505.53)	\$147.31	\$0.00	\$5,426.66	\$0.00	\$2,837.60	\$0.00	(\$66,200.00)	\$604,180.03	\$346,696.39	\$0.00	\$1,620,759.88
Net Increase/Decrease	\$243,711.19	(\$401.77)	(\$4,197.45)	\$1,864.66	(\$39.96)	(\$8,857.92)	(\$371.84)	\$241.85	(\$47,020.69)	(\$4,003.20)	(\$224,210.16)	(\$2.88)	\$3,146.94	(\$147.31)	\$7,181.52	(\$2,548.47)	\$5,614.39	(\$1,590.00)	(\$71,555.25)	\$66,200.00	\$65,312.16	\$44,426.21	\$1,893.40	\$74,645.42
<b>Subtotal of Account Type: Fund Balance/Retained Earnings</b>	<b>\$924,384.17</b>	<b>\$12,765.41</b>	<b>\$39,662.44</b>	<b>(\$4,648.62)</b>	<b>(\$39.96)</b>	<b>(\$8,857.92)</b>	<b>(\$371.84)</b>	<b>(\$770.38)</b>	<b>(\$47,020.69)</b>	<b>(\$4,003.20)</b>	<b>(\$224,210.16)</b>	<b>\$0.00</b>	<b>\$641.41</b>	<b>\$0.00</b>	<b>\$7,181.52</b>	<b>\$2,878.19</b>	<b>\$5,614.39</b>	<b>\$1,247.60</b>	<b>(\$71,555.25)</b>	<b>\$0.00</b>	<b>\$669,492.19</b>	<b>\$391,122.60</b>	<b>\$1,893.40</b>	<b>\$1,695,405.30</b>
<b>Subtotal of Account Group: Liabilities/Fund Balance</b>	<b>\$1,027,668.59</b>	<b>\$12,765.41</b>	<b>\$39,662.44</b>	<b>(\$4,378.41)</b>	<b>(\$39.96)</b>	<b>(\$8,779.03)</b>	<b>(\$371.84)</b>	<b>(\$770.38)</b>	<b>(\$46,113.73)</b>	<b>(\$4,003.20)</b>	<b>(\$224,210.16)</b>	<b>\$0.00</b>	<b>\$641.41</b>	<b>\$0.00</b>	<b>\$7,181.52</b>	<b>\$2,878.19</b>	<b>\$5,700.32</b>	<b>\$1,247.60</b>	<b>(\$71,555.25)</b>	<b>\$0.00</b>	<b>\$669,492.19</b>	<b>\$391,122.60</b>	<b>\$1,893.40</b>	<b>\$1,800,031.71</b>

# East Mountain High School

## Statement of Revenues and Expenditures and Change in Fund

Cycle: FY2022; Fund Class: [All]; Fund Columns: [All Non-Zero Funds]; Account Expression: [All]; Include Element Value: Yes; Revenue Element: Object; Expenditure Element: Object;

Begin Date: 07/01/2021; End Date: 05/31/2022

Description	11000 - Operational	14000 - Instr Mats	23000 - Activity Funds	24106 - IDEA-B	24153 - ELL	24154 - Title II	24301 - CARES Act	24307 - CARES Act, GEERF, SEL	24308 - CRRSA	24316 - Air Quality Grant	24330 - ARP ESSER III	25264 - DOD Impact Aid	26107 - CLR Grant	26211 - Target School Grant	26222 - Emergency Connectivity	27109 - Instr Mats	28211 - NM Schools COVID Testing	29102 - Private Dir Grants	31200 - Lease Assistance	31400 - Special Capital Outlay-St	31600 - HB-3	31701 - SB-9 (County)	31703 - SB-9 (State)	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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$216,445.53	\$110,878.91	\$0.00	\$327,324.44	
41701 - Fees - Activities	\$90,633.26	\$0.00	\$67,497.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$158,130.82	
41920 - Contributions and Donations From Private Sources	\$20,816.49	\$0.00	\$13,915.94	\$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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$34,732.43	
41924 - Flowthrough Grants from Charter Schools	\$0.00	\$0.00	\$0.00	\$22,151.05	\$0.00	\$4,093.21	\$0.00	\$0.00	\$47,330.91	\$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	\$73,575.17	
41953 - Insurance Recoveries	\$0.00	\$41.62	\$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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$41.62	
41980 - Refund of Prior Year's Expenditures	\$75,541.52	\$0.00	\$100.00	\$6,513.28	\$0.00	\$0.00	\$0.00	\$1,012.23	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$66,200.00	\$0.00	\$0.00	\$0.00	\$159,367.03	
43101 - State Equalization Guarantee	\$3,341,833.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,341,833.12	
43209 - PSCOC Awards	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$214,665.75	\$0.00	\$0.00	\$0.00	\$0.00	\$214,665.75	
43202 - State Flow-through Grants	\$46,565.05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,879.00	\$56,444.05	
43203 - State Direct Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$24,330.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$24,330.00	
46100 - Access Board (e-Rate)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$23,595.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$23,595.00	
<b>Total Revenue</b>	<b>\$3,575,389.44</b>	<b>\$41.62</b>	<b>\$81,513.50</b>	<b>\$28,664.33</b>	<b>\$0.00</b>	<b>\$4,093.21</b>	<b>\$0.00</b>	<b>\$1,012.23</b>	<b>\$47,330.91</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$10,000.00</b>	<b>\$0.00</b>	<b>\$23,595.00</b>	<b>\$0.00</b>	<b>\$24,330.00</b>	<b>\$0.00</b>	<b>\$214,665.75</b>	<b>\$66,200.00</b>	<b>\$216,445.53</b>	<b>\$110,878.91</b>	<b>\$9,879.00</b>	<b>\$4,414,039.43</b>	
51100 - Salaries Expense	\$1,939,679.59	\$0.00	\$0.00	\$17,406.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,640.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,968,725.59	
51200 - Overtime Expense	\$409.54	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$409.54	
51300 - Additional Compensation	\$111,485.41	\$0.00	\$0.00	\$0.00	\$0.00	\$1,684.16	\$0.00	\$0.00	\$7,608.10	\$0.00	\$84,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,272.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$206,049.97
52111 - Educational Retirement	\$304,776.47	\$0.00	\$0.00	\$2,637.00	\$0.00	\$255.04	\$0.00	\$0.00	\$1,152.62	\$0.00	\$12,726.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,955.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$323,502.83
52112 - ERA - Retiree Health	\$40,234.76	\$0.00	\$0.00	\$348.20	\$0.00	\$33.61	\$0.00	\$0.00	\$152.16	\$0.00	\$1,680.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$258.41	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$42,707.14
52210 - FICA Payments	\$105,298.07	\$0.00	\$0.00	\$1,050.47	\$0.00	\$44.28	\$0.00	\$0.00	\$391.06	\$0.00	\$4,556.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$799.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$112,139.75
52220 - Medicare Payments	\$27,616.92	\$0.00	\$0.00	\$245.69	\$0.00	\$22.62	\$0.00	\$0.00	\$103.39	\$0.00	\$1,172.96	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$187.41	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$29,348.99
52311 - Health and Medical Premiums	\$133,606.78	\$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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$133,606.78
52312 - Life	\$552.49	\$0.00	\$0.00	\$8.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$560.89
52313 - Dental	\$7,377.06	\$0.00	\$0.00	\$138.36	\$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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,515.42
52314 - Vision	\$1,142.28	\$0.00	\$0.00	\$30.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,172.52
52500 - Unemployment Compensation	\$3,747.52	\$0.00	\$0.00	\$55.87	\$0.00	\$3.21	\$0.00	\$0.00	\$11.96	\$0.00	\$266.94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,089.70
52710 - Workers Compensation Premium	\$24,719.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$24,719.00
52720 - Workers Compensation Employer's Fee	\$860.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$860.00
53211 - Diagnosticians - Contracted	\$5,643.50	\$0.00	\$0.00	\$1,560.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,203.62
53212 - Speech Therapists - Contracted	\$8,887.81	\$0.00	\$0.00	\$3,049.74	\$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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,937.55
53213 - Occupational Therapists - Contracted	\$1,330.75	\$0.00	\$0.00	\$269.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,600.33
53215 - Psychologists - Contracted	\$1,223.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,223.12
53330 - Professional Development	\$5,078.03	\$0.00	\$0.00	\$0.00	\$0.00	\$10,908.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,775.63	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,761.87
53411 - Auditing	\$20,765.94	\$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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,765.94
53413 - Legal	\$1,077.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,077.69
53414 - Other Professional/Technical Services	\$36,655.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,497.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$49,153.62
53711 - Other Charges	\$133,506.73	\$0.00	\$20,839.59	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00	\$9,857.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$180.00	\$440.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$165,023.83
54311 - Maintenance & Repair Furniture/Fixtures/Equipment	\$20,776.49	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13,508.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,634.61	\$0.00	\$0.00	\$0.00	\$37,919.40
54312 - Maintenance & Repair - Buildings And Grounds	\$7,770.79	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$119,808.19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,997.35	\$0.00	\$0.00	\$0.00	\$144,576.33
54315 - Maintenance & Repair - Bldgs/Grms/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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$465.07	\$2,500.29	\$2,965.36	

54411 - Electricity	\$24,700.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$24,700.02
54412 - Natural Gas (Buildings)	\$11,603.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,603.47
54415 - Water/Sewage	\$9,362.77	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,362.77
54416 - Communication Services	\$53,201.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$53,201.00
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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$18,432.13	\$0.00	\$0.00	\$18,432.13
54610 - Renting Land and Buildings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$57,437.62	\$0.00	\$0.00	\$0.00	\$0.00	\$57,437.62
54630 - Rentals of Computers and Related Equipment	\$19,081.79	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,081.79
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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$228,783.38	\$0.00	\$105,979.08	\$0.00	\$0.00	\$334,762.46
55200 - Property/Liability Insurance	\$52,556.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$52,556.00
55812 - Board Training	\$2,550.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,550.00
55817 - Student Travel	\$57,359.52	\$0.00	\$30,780.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$147.31	\$0.00	\$0.00	\$0.00	\$1,150.00	\$0.00	\$0.00	\$0.00	\$0.00	\$89,437.39
55914 - Contracts - Interagency	\$9,735.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,735.83
55916 - Bus Inspections	\$302.05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$302.05
56107 - Instructional Materials Credit - 50% Textbooks	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$59.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$59.90
56108 - Instructional Materials Credit - 50% Other	\$0.00	\$280.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$280.11
56109 - Instructional Materials On-Line Digital Subscriptions	\$0.00	\$21.29	\$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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$21.29
56111 - Instructional Materials Cash - 50% Textbooks	\$0.00	\$141.99	\$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	\$2,488.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,630.56
56112 - Other Textbooks	\$40,492.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,795.17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$43,287.38
56113 - Software	\$21,823.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,025.96	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,618.24	\$0.00	\$43,467.98
56118 - General Supplies and Materials	\$60,085.24	\$0.00	\$32,712.84	\$0.00	\$39.96	\$0.00	\$371.84	\$0.00	\$17,025.84	\$4,003.20	\$0.00	\$2.88	\$282.26	\$0.00	\$0.00	\$0.00	\$2,417.79	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$116,941.85
56212 - Diesel Fuel	\$1,749.15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,749.15
56214 - Lubricants/Anti-Freeze	\$541.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$541.76
56215 - Tires/Tubes	\$2,430.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,430.33
56216 - Maintenance Supplies/Parts	\$1,504.31	\$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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,504.31
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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,485.31	\$5,485.31
57332 - Supply Assets (\$5,000 or Less)	\$17,349.83	\$0.00	\$1,377.96	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$570.38	\$23,016.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,413.48	\$0.00	\$0.00	\$0.00	\$0.00	\$6,090.20	\$53,369.39	\$0.00	\$118,187.96
58211 - Tax Liability/Penalty	\$1,026.81	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,026.81
<b>Total Expenditure</b>	<b>\$3,331,678.25</b>	<b>\$443.39</b>	<b>\$85,710.95</b>	<b>\$26,799.67</b>	<b>\$39.96</b>	<b>\$12,951.13</b>	<b>\$371.84</b>	<b>\$770.38</b>	<b>\$94,351.60</b>	<b>\$4,003.20</b>	<b>\$224,210.16</b>	<b>\$2.88</b>	<b>\$6,853.06</b>	<b>\$147.31</b>	<b>\$16,413.48</b>	<b>\$2,548.47</b>	<b>\$18,715.61</b>	<b>\$1,590.00</b>	<b>\$286,221.00</b>	<b>\$0.00</b>	<b>\$151,133.37</b>	<b>\$66,452.70</b>	<b>\$7,985.60</b>	<b>\$4,339,394.01</b>
<b>Total Other Financing Sources</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>\$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 sources over expenditures and</b>	<b>243711.19</b>	<b>(\$401.77)</b>	<b>(\$4,197.45)</b>	<b>\$1,864.66</b>	<b>(\$39.96)</b>	<b>(\$8,857.92)</b>	<b>(\$371.84)</b>	<b>\$241.85</b>	<b>(\$47,020.69)</b>	<b>(\$4,003.20)</b>	<b>(\$224,210.16)</b>	<b>(\$2.88)</b>	<b>\$3,146.94</b>	<b>(\$147.31)</b>	<b>\$7,181.52</b>	<b>(\$2,548.47)</b>	<b>\$5,614.39</b>	<b>(\$1,590.00)</b>	<b>(\$71,555.25)</b>	<b>\$66,200.00</b>	<b>\$65,312.16</b>	<b>\$44,426.21</b>	<b>\$1,893.40</b>	<b>\$74,645.42</b>
Fund Balance, Beginning of year	\$680,672.98	\$13,167.18	\$43,859.89	(\$6,513.28)	\$0.00	\$0.00	\$0.00	(\$1,012.23)	\$0.00	\$0.00	\$0.00	\$2.88	(\$2,505.53)	\$147.31	\$0.00	\$5,426.66	\$0.00	\$2,837.60	\$0.00	(\$66,200.00)	\$604,180.03	\$346,696.39	\$0.00	\$1,620,759.88
<b>Fund Balance, End of year</b>	<b>\$924,384.17</b>	<b>\$12,765.41</b>	<b>\$39,662.44</b>	<b>(\$4,648.62)</b>	<b>(\$39.96)</b>	<b>(\$8,857.92)</b>	<b>(\$371.84)</b>	<b>(\$770.38)</b>	<b>(\$47,020.69)</b>	<b>(\$4,003.20)</b>	<b>(\$224,210.16)</b>	<b>\$0.00</b>	<b>\$641.41</b>	<b>\$0.00</b>	<b>\$7,181.52</b>	<b>\$2,878.19</b>	<b>\$5,614.39</b>	<b>\$1,247.60</b>	<b>(\$71,555.25)</b>	<b>\$0.00</b>	<b>\$669,492.19</b>	<b>\$391,122.60</b>	<b>\$1,893.40</b>	<b>\$1,695,405.30</b>

# East Mountain High School

## Check Report

Begin Date: 05/01/2022; End Date: 05/31/2022; Check Type: Accounts Payable and Payroll Liability; Payee: [All]; Bank: [All]; Accounting Cycle: FY2022; Limit Results to This Cycle: Yes; Account Expression: [All]; Show Detail by Voucher: No; Created On: 6/3/2022 12:52:52 PM

Check Date	Check Number	Payee	Type	Amount	
<b>SPSO</b>					
05/09/2022	1724	Coffeetime Bottled Water & Coffee Service	Accounts Payable	\$75.22	
05/09/2022	1725	Schuette, Stephanie	Accounts Payable	\$49.97	
05/13/2022	1726	Nee, Adelynn J	Accounts Payable	\$419.55	Senior Recognition & Staff Retirement
05/12/2022	1727	Theobald, Joliane S	Accounts Payable	\$354.57	Painting w/Seniors supplies
05/13/2022	1728	Brown, Gwen L	Accounts Payable	\$316.16	E-O-Y Staff Lunch
05/13/2022	1729	Millea, Amanda F	Accounts Payable	\$422.14	Senior Night
05/19/2022	1730	Coffeetime Bottled Water & Coffee Service	Accounts Payable	\$116.00	
05/19/2022	1731	Stoerner, Shelbi	Accounts Payable	\$112.20	Graduation Flowers
05/27/2022	1732	Kuehne, Elizabeth R	Accounts Payable	\$196.14	Classroom supplies - Duron donation
<b>STUDENT ACTIVITY</b>					
05/13/2022	2088	America Tent Rentals, Inc.	Accounts Payable	\$1,993.05	Homecoming tent rental
05/13/2022	2089	Awards, Etc.	Accounts Payable	\$132.00	
05/13/2022	2090	Booth, Marie C	Accounts Payable	\$469.01	Robotics supplies (competition)
05/13/2022	2091	Genius Lab Gear, LLC	Accounts Payable	\$126.50	MESA supplies
05/13/2022	2092	Gray, Emily	Accounts Payable	\$142.62	Student Council Banquet - El Mariachi
05/13/2022	2093	Healy, Carmen L	Accounts Payable	\$34.52	
05/13/2022	2094	Nee, Adelynn J	Accounts Payable	\$3,503.00	Sp & Debate Nationals Travel
05/13/2022	2095	Nee, Mary Charlotte	Accounts Payable	\$3,224.90	Sp & Debate Nationals Travel
05/13/2022	2096	Sanchez, Kimberly N	Accounts Payable	\$104.89	SAGA Supplies
05/13/2022	2097	Schuette, Stephanie	Accounts Payable	\$271.64	NHS Supplies & Banquet
05/13/2022	2098	Sesnie, Stacy	Accounts Payable	\$69.67	Student Council - Teacher Appreciation
05/13/2022	2099	Windust, Amanda H	Accounts Payable	\$169.97	Robotics supplies (competition)
05/31/2022	2100	Garcia, Gabriella P	Accounts Payable	\$90.00	Model UN Conference Fees
05/31/2022	2101	Griego, Yvonne	Accounts Payable	\$207.45	Baseball Allstars Reg reimbursement
05/31/2022	2102	National Speech & Debate Association	Accounts Payable	\$530.00	Conference Fees
05/31/2022	2103	NM High School Coaches Assoc.	Accounts Payable	\$200.00	Baseball Allstars Reg
05/31/2022	2104	Windust, Amanda H	Accounts Payable	\$560.58	Sp & Debate Nationals Travel
05/31/2022	2105	Wood, Brandy A	Accounts Payable	\$88.95	Student Hygiene Supplies
<b>GENERAL OPERATING</b>					
05/02/2022	11587	Paradise Hills Golf Course	Accounts Payable	\$200.00	Golf Tournament Fees
05/15/2022	11588	Alliance Audio Visual	Accounts Payable	\$620.01	Graduation
05/13/2022	11595	AAA Organic Pest Control, Inc.	Accounts Payable	\$102.48	
05/13/2022	11596	ACT - testing	Accounts Payable	\$2,625.00	
05/13/2022	11597	AJF Enterprises, Inc.	Accounts Payable	\$1,370.86	Campus Security
05/13/2022	11598	Amazon.com	Accounts Payable	\$528.54	
05/13/2022	11599	Aspen Printing Co. Inc	Accounts Payable	\$910.00	Graduation Programs
05/13/2022	11600	Awards, Etc.	Accounts Payable	\$480.00	Student Awards
05/13/2022	11601	Bernalillo County Fleet/Facility Dept	Accounts Payable	\$1,545.55	VGCC Gym Utilities
05/13/2022	11602	CamNet, Inc	Accounts Payable	\$6,044.58	Monthly IT Admin
05/13/2022	11603	Central NM Baseball Umpires Association	Accounts Payable	\$835.43	State Competition Home Games
05/13/2022	11604	Cooperative Educational Svcs	Accounts Payable	\$6,812.90	Diag & Social Worker
05/13/2022	11605	De Lage Landen Financial Services, Inc.	Accounts Payable	\$1,599.76	Copier Lease
05/13/2022	11606	Entranosa Water	Accounts Payable	\$513.08	
05/13/2022	11607	Fire Safety Industries	Accounts Payable	\$447.09	Annual Fire Extinguisher Inspection
05/13/2022	11608	Hansen & Prezzano Builders, LLC	Accounts Payable	\$42,664.21	Install outdoor learning spaces
05/13/2022	11609	Healy, Carmen L	Accounts Payable	\$32.31	
05/13/2022	11610	Herrera Coaches, Inc.	Accounts Payable	\$5,854.06	Athletic Transportation
05/13/2022	11611	Herrera School Buses, Inc.	Accounts Payable	\$2,356.52	Athletic Transportation - State Games
05/13/2022	11612	Home Security Systems, LLC	Accounts Payable	\$98.46	
05/13/2022	11613	ItsQuest, Inc.	Accounts Payable	\$3,471.00	Substitute Teachers
05/13/2022	11614	Janes, Tucker	Accounts Payable	\$1,266.93	Discovery Supplies
05/13/2022	11615	Medify Air LLC	Accounts Payable	\$4,003.20	
05/13/2022	11616	Meow-Wolf	Accounts Payable	\$704.60	Entrance Fees - VOIDED
05/13/2022	11617	PNM Electric	Accounts Payable	\$2,038.38	
05/13/2022	11618	Schuette, Stephanie	Accounts Payable	\$53.39	
05/13/2022	11619	Smith III, James E	Accounts Payable	\$1,810.46	Athletics Lodging - Overnight Games
05/13/2022	11620	SMPC Architects	Accounts Payable	\$2,427.19	Facilities Master Plan
05/13/2022	11621	Unite Private Networks, LLC	Accounts Payable	\$718.00	

05/13/2022	11622	Yellowstone Landscape	Accounts Payable	\$1,366.66	
05/18/2022	11623	Yoga Simple & Sacred	Accounts Payable	\$150.00	Discovery Yoga Class
05/31/2022	11630	Accountability & Compliance Resources LLC	Accounts Payable	\$404.46	
05/31/2022	11631	AJF Enterprises, Inc.	Accounts Payable	\$2,828.68	Campus Security
05/31/2022	11632	Amazon.com	Accounts Payable	\$2,607.02	Misc Supplies - Discovery, Classroom
05/31/2022	11633	AP Exams-College Board	Accounts Payable	\$431.00	
05/31/2022	11634	APS - Transportation	Accounts Payable	\$2,942.00	Discovery Transportation
05/31/2022	11635	Awards, Etc.	Accounts Payable	\$120.00	
05/31/2022	11636	B & D Industries, Inc.	Accounts Payable	\$476.85	Bldg 2 Boiler Repairs
05/31/2022	11637	Bohannon, Lynsey	Accounts Payable	\$147.29	
05/31/2022	11638	Booth, Marie C	Accounts Payable	\$271.34	
05/31/2022	11639	Century Link	Accounts Payable	\$409.58	
05/31/2022	11640	Chancellor, Alan L	Accounts Payable	\$83.85	
05/31/2022	11641	Cooperative Educational Svcs	Accounts Payable	\$3,649.75	Diag & Social Worker
05/31/2022	11642	Dorwart, Therese R	Accounts Payable	\$80.92	
05/31/2022	11643	EMHS Foundation	Accounts Payable	\$32,683.34	June Lease Payment
05/31/2022	11644	Garcia, Gabriella P	Accounts Payable	\$325.20	
05/31/2022	11645	Gardenswartz Team Sales	Accounts Payable	\$11.98	
05/31/2022	11646	Giovenco, Kasi L	Accounts Payable	\$298.81	
05/31/2022	11647	Healy, Carmen L	Accounts Payable	\$833.42	
05/31/2022	11648	Herrera Coaches, Inc.	Accounts Payable	\$3,459.22	Athletic & Discovery Transportation
05/31/2022	11649	Herrera School Buses, Inc.	Accounts Payable	\$1,986.11	Athletic & Discovery Transportation
05/31/2022	11650	ItsQuest, Inc.	Accounts Payable	\$1,041.30	Substitute Teachers
05/31/2022	11651	LeGate, Laurel	Accounts Payable	\$461.31	Discovery Supplies
05/31/2022	11652	Los Altos Golf Course	Accounts Payable	\$1,796.00	Golf Greens Fees - Fall & Spring
05/31/2022	11653	LSG and Associates Inc.	Accounts Payable	\$1,223.12	Psych Eval
05/31/2022	11654	NM Activities Association	Accounts Payable	\$1,000.00	NMAA Foundation Golf Tourney
05/31/2022	11655	NM Gas Company, Inc.	Accounts Payable	\$704.69	
05/31/2022	11656	PNM Electric	Accounts Payable	\$1,966.94	
05/31/2022	11657	Rothe, Pam J	Accounts Payable	\$177.43	Nursing Supplies
05/31/2022	11658	Schulke, Bradd M	Accounts Payable	\$92.82	
05/31/2022	11659	Smith III, James E	Accounts Payable	\$809.06	Discovery - Ninja Park
05/31/2022	11660	Staples Technology Solutions	Accounts Payable	\$4,906.18	Firewill device license - 3 yrs
05/31/2022	11661	T-Mobile USA Inc.	Accounts Payable	\$140.00	
05/31/2022	11662	Verizon Wireless	Accounts Payable	\$51.89	
05/31/2022	11663	Wex Bank	Accounts Payable	\$281.17	Diesel Fuel
05/31/2022	11664	Windust, Amanda H	Accounts Payable	\$509.31	Discovery supplies & Fees
05/31/2022	11665	Wood, Michael R	Accounts Payable	\$367.92	Discovery supplies
05/31/2022	11666	Daly, Cynthia S	Accounts Payable	\$101.78	
05/31/2022	11624	Allstate Workplace Division	Payroll Liability	\$1,052.77	Vol Benefit
05/31/2022	11625	NM Retiree Health Care Authority	Payroll Liability	\$6,047.59	Monthly Contribution
05/31/2022	11626	LegalShield	Payroll Liability	\$155.50	Vol Benefit
05/31/2022	11627	United Way of Central New Mexico	Payroll Liability	\$30.00	Vol Donation
05/31/2022	11628	ING ReliaStar Life Ins Co	Payroll Liability	\$2,690.00	Vol Benefit
05/31/2022	11629	Security Benefit	Payroll Liability	\$800.00	Vol Benefit
05/03/2022	EFT	ASPIre Financial Services	Payroll Liability	\$2,048.32	Vol Benefit
05/04/2022	EFT	New Mexico Taxation and Revenue Department	Payroll Liability	\$5,428.53	State withholding
05/04/2022	EFT	NM Educational Retirement Board	Payroll Liability	\$52,031.97	Monthly Contribution
05/04/2022	EFT	NM Public Schools Insurance Authority	Payroll Liability	\$24,792.14	Employee health ins premiums
05/13/2022	EFT	Internal Revenue Service	Payroll Liability	\$21,072.71	Fed Withholding
05/13/2022	EFT	Wells Fargo Bank, N.A.	Payroll Liability	\$66,824.11	Direct Deposit - Payroll
05/31/2022	EFT	Wells Fargo Bank, N.A.	Payroll Liability	\$64,856.81	Direct Deposit - Payroll
<b>Sub Total</b>				<b>\$425,143.54</b>	

Regular  
Meeting

g

Monday, <https://us02web.zoom.us/j/89538224667?pwd=42tKKzGMs1XT4Kog8QYw6hAIAAn4j>

May 23,

J5.1

2022

6:00 PM

Mountain

n

Doug Darner: Absent  
Janea Davis: Present  
Brad Hosmer: Present  
Glenn Hushman: Present  
Brent McCall: Absent  
Harley McDaniel: Present  
James Salisbury: Present  
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 approve the agenda. Carried with a motion by Michael Wismer and a second by Brad Hosmer.

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

IV. Approval of Consent Agenda

Motion to approve the consent agenda, including the monthly check report. Carried with a motion by Michael Wismer and a second by Karen Thompson.

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

IV.A. Monthly Financial Report

IV.B. Check Report

IV.C. Approval of previous meeting's minutes

#### IV.D. Summer BAR Approval

Motion to approve summer maintenance transfer BAR's as worded. Carried with a motion by Michael Wismer and a second by Karen Thompson.

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

#### V. Public Forum/Public Input

#### VI. Reports

##### VI.A. Principal

Mr. Hosmer expressed an interest in more information on college graduation data, ACT/SAT breakdown by teacher, and encouraged us to explore the Gates Assessment.

Ms. Thompson expressed an interest in hearing more data on community service hours.

Mr. Wismer hopes that a better climate survey tool will focus on quality of education success.

Mr. McDaniel wanted to make sure SEL still part of the focus.

Mrs. Davis would like to see more information from National Student Clearinghouse data.

Ms. Bishop indicated an interest in seeing more reporting on student involvement, clubs, and sports.

##### VI.B. Faculty Liason

Stephanie Schuette provided comments related to the Principal's report and updated the GC on end of year activities, including Discovery.

##### VI.C. Finance Committee Chair

###### 1) FY23 budget

All submitted and approved by APS. Waiting on PED approval still.

Not generating next year contracts until final approval

###### 2) Review of monthly financials

Cash carry forward still on track for a similar number to last year (670K)

Nothing else of real note in these reports

###### 3) ESSER II funding- reporting out on what's left of these federal funds and putting some of that toward summer facility projects

###### 4) looking at bathrooms, windows, parking lot, and library shelving

5) discussed updating the school's check signing policy to allow the Director and Asst. Director (Trey and Amanda) to sign checks. More efficient and timely, auditors are fine with it, and it's how most schools operate now. Discussed getting GC finance members a check register electronically prior to Trey/Amanda signing. We will have a draft revision of that policy for the next meeting and full GC vote by the June meeting.

6) Nancy Holmquist accepted a new position with a charter school consortium as a finance director that allows her to work entirely remotely. Board members wished her well and thanked her for many years of service.

Trey reported that he is discussing a contract with the Vigil Group to take over business manager operations on July 1. This is the same firm that EMHS worked with when Nancy was out, they are a well- respected firm that works with dozens of charters in NM. Trey will update more on those new procedures at the next meeting.

## VII. Closed Session

Motion to move the Governing Council into closed session for a limited personnel matter.

Carried with a motion by Michael Wismer and a second by Karen Thompson.

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

Yea: 8, Nay: 0, Absent: 2

## VIII. Consideration of EMHS GC Action Items for Approval

### VIII.A. Recommendation of the Executive Committee on the 2022-2023 Director Contract

Motion to accept the recommendation of the Executive Committee of the Director's contract for the coming year. Carried with a motion by Michael Wismer and a second by Brad Hosmer.

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

Yea: 8, Nay: 0, Absent: 2

### VIII.B. Revised 2022-2023 Calendar

Motion to approve the updated calendar as presented by the Principal Carried with a motion by Brad Hosmer and a second by Michael Wismer.

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

Yea: 8, Nay: 0, Absent: 2

## IX. Parking Lot Items for Future GC Meetings

### X. GC Board Member Comments

Harley McDaniel raised the concern that the NMAA activity Bowling cannot be used as a PE credit waiver.

### XI. Chair's Report/Comment

### XII. Next Meeting Announcement

### XIII. Adjournment

Motion to adjourn at 7:50pm Carried with a motion by Michael Wismer and a second by James Salisbury.

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

Acq. Date	Property Description	Location	
		Bldg.	Room
Oct-00	(1) Choral Riser (Stageright Corp.) Science Lab modifications (Klinger Const. Via EMHS Foundation)		Storage Unit 1 102
Nov-00	Security Alarm System (Klinger Const. Via EMHS Foundation)	1 & 2	All
"	Lockers (Klinger Const. Via EMHS Foundation)	1	E-W Hall
Mar-02	(1) Meade EXT 125 Telescope, Lens, etc. (Camera & Darkroom)	1	106
"	Library Furniture (N.M. School Products; items over \$1,000 only)	3	Library
Jul-03	Orchestra Bells and mallets	4	409
Jul-03	Yamaha Vibe Xylophone (Mountain Song)	4	409
Jul-03	Adams 4.3 Rosewood Marimba (Mountain Song)	4	409
Oct-03	20' Storage Container (Maloy)		
Apr-04	Lateral fireproof filing cabinet for SpED (CES)	1	SpED
Apr-04	Letter fireproof filing cabinet for business office (CES)	3	Bus. Mgr.
Sep-04	Legal Fire proof cabinet (CES)	1	Bus. Mgr.
Dec-04	Used portable building (Portable 1-Moriarty Sch Dist)		
Apr-05	3B Adult Life-Size Bisexual Torso (School Specialty)	3	301
May-05	Letter fireproof filing cabinet for registrar (CES)	3	Office
Aug-05	Air Conditioner & Installation (Bldg. 1 Guidance)	1	Office
Mar-06	Storage Containers		
May-06	Gates for School Entrance		
Jul-06	Portable Building #2 (APS District)		
Aug-06	Paint portable building		
Jul-06	13 note handbells w/case	2	206
Aug-06	2 Fire Horn Strobes Warning Devices and Installation		
Nov-06	20' Storage Container (MAEU 789874-8)		
Jan-07	2nd Octave of Handbells	2	206
May-09	ASA 5510 Network Security Device	1	Server
Nov-11	Carrier Air Conditioner (Bldg 4 Server Room)	2	Server
Dec-13	Internet bandwidth (pd w/Capital money but do not depreciate)	4	
Oct-13	ShoreTel Phone System (purchased from Millenium Communications)	All	
Jan-14	2015 BlueBird 66 passenger School Bus (Bus #2A) VIN #1BAKGCPA2FF307299		
Apr-14	Dell Poweredge R910 Rack Server	4	
Jan-15	Boiler, Bldg 1	1	
May-15	Volleyball Standards		Gym
Apr-15	Air Conditioner & Installation--Library	3	
Apr-15	Air Conditioner & Installation--Conference/Lounge, Bldg. 2	2	
Nov-16	2016 Bluebird Vision Bus VIN 1BAKGCPA3GF316319		
Jul-18	Ricoh Interactive Whiteboard Display & Controller	1	105
Jun-20	Bell & Intercom System		
Feb-21	IT Network Upgrade	All	
Feb-22	ViewSonic 86" Interactive Whiteboard & Peripherals	3	300

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GC Review and Approval

Date

Inventoried by:	
Initial	Date

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5/19/2022	nlh
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5/19/2022	nlh
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5/19/2022	nlh
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## D-101: Financial Accounting and Reporting

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Approved by: Governing Council

Effective Date: September 24, 2002, December 12, 2005

Revision Date(s): June 15, 2022

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### **POLICY:**

Pursuant to NMAC 6.20 2, East Mountain High School shall follow *Generally Accepted Accounting Principles* and state laws and regulations in accounting for all funds in its custody and control.

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### **PROCEDURES:**

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The Governing Council of East Mountain High School is aware that there is no level of materiality in governmental auditing and all violations must be disclosed because public monies are involved. Therefore, it is imperative that good accounting practices be developed and implemented. In addition, special consideration should be given to Article IX, Section 14 of the State of New Mexico Constitution (the anti-donation clause), which places restrictions on donations to any person, association or public or private corporation. The prohibition contained in the anti-donation clause extends to both for-profit and not-for-profit organizations, including charter schools.

### **I. ACCOUNTING**

- A. Pursuant to NMAC 6.20 2, the school shall follow Generally Accepted Accounting Principles and state laws and regulations in accounting for all funds in its custody and control.
- B. The school shall utilize an accounting program which will accommodate the account structure and chart of accounts mandated by the State Public Education Department.
- C. The school shall account for funds utilizing the cash basis of accounting for budgeting and reporting to the Public Education Department and modified accrual basis in the preparation of year-end financial statements.
- D. Financial transactions shall be entered for all revenue received, all expenditures, and corrections to accurately reflect the financial position of the school.
- E. The principal and business manager will review employee access to accounting software annually and document any necessary changes to that access

### **II. FINANCIAL RECORDS**

- A. The school Business Manager is responsible for ensuring that all financial records and supplies are safeguarded from potential theft and destruction.
- B. Financial records shall be kept up-to-date and available for inspection at any time after reasonable notice.
- C. Financial records shall be retained as required by the State Records Center Records Retention and Disposal Schedule for New Mexico Public Schools.

### **III. FINANCIAL REPORTS**

- A. The school Finance Committee shall meet monthly to review the financial statements and review any pending financial matters prior to the monthly Governing Council meeting.
- B. The school Business Manager shall provide to the Finance Committee on a monthly basis, financial reports reflecting the financial and budget position of the school.
- C. The school Business Manager shall timely submit financial reports required by the State Public Education Department.
- D. The Business Manager shall notify the Governing Council of a report which has not been submitted on a timely basis and the reason(s) for the late filing.

#### **IV. RECEIPT OF FUNDS**

- A. The school shall safeguard and account for all cash and checks received, and shall deposit funds in the appropriate account at a federally insured bank within 24 hours of receipt or one banking day as required by state law NMAC 6.20.2.14.C.
- B. Receipts shall be preprinted, pre-numbered, and kept in sequential order.
- C. The school receptionist, or another designated employee, shall prepare a receipt in triplicate for money received from all sources. The original receipt is to be retained in the receipt book, the third copy is to be given to the person(s) making the payment, and the second copy will be given to the school Business Manager along with the respective cash/checks for proper recording in the school's accounting system.
- D. If a receipt is voided, all copies of the receipt shall be stamped "VOID" and retained in the receipt book.
- E. The school Office Manager shall prepare the bank deposit in duplicate on a deposit ticket issued by the bank.
- F. The bank deposit is made by the individual who is responsible for preparing the deposit.
- G. After the deposit is made, the deposit receipt shall be kept with the deposit batch worksheet.
- H. The school Business Manager will post the revenue to the appropriate fund and revenue code.

#### **V. ACTIVITY FUNDS**

- A. In general, Student Activity Funds are those funds that are owned, operated, and managed by students under the guidance and direction of a staff member or parent for educational, recreational, and/or cultural purposes.
  - 1. The school Principal is authorized to approve the formation of all class organizations, clubs, and associations.
  - 2. Projects that raise student activity funds should contribute to the educational experience of students and not be in conflict with, but rather add to the existing curriculum.
  - 3. Student Activity Funds should, whenever possible, be spent for the benefit of those students currently enrolled in the school who have contributed to the accumulation of these funds.
  - 4. Student activities should be conducted so that they offer minimum competition to any commercial concerns, while still benefiting the student body as a whole.
  - 5. The school Principal, or his/her designee, is responsible for the management of the school's Activity Funds.
- B. All Activity Fund receipts and disbursements must be documented in accordance with established cash receipts and cash disbursements procedures.
  - 1. The teacher or sponsor in charge of the student activity will adhere to the 24 hour banking rule outlined in NMAC 6.2.2.14.3.
  - 2. Cash receipts for student activity funds shall be given to the school's receptionist where a pre-numbered receipt will be issued which identifies the activity for entry into the school's accounting system.
  - 3. In the case of an off-site activity such as an intramural sports function, the teacher or advisor in charge of the activity will ensure that all cash is accounted for. It is recommended that two people independently verify cash receipts and, after arriving at the same conclusion, place their initials on a count sheet verifying that all receipts have been tallied. The count sheet shall be given to the school Office Manager for verification.
  - 4. In a situation where activity fund receipts are taken after school hours, the teacher or sponsor in charge of the activity shall make sure that all receipts are properly safeguarded pursuant to NMAC 6.2.2.14.1.
  - 5. The teacher or sponsor in charge of the activity shall adhere to the school's policy regarding the Procedures for the Receipt of Funds at all times.

## **VI. BANK RECONCILIATION**

- A. Pursuant to NMAC 6 20.2.14 (K), the school has established a cash management program to safeguard all cash in its custody and control, which includes reconciliation of all bank accounts. The bank reconciliation identifies the item(s) that must be recognized in order to arrive at the actual cash balance.
  - 1. The Receptionist shall receive all bank statements on a monthly basis.
  - 2. The Business Manager shall open the unopened bank statement and reconcile.
  - 3. All bank statements shall be forwarded to the Officer Manager for verification.
- B. The Business Manager is responsible for the reconciliation of all existing bank accounts.
  - 1. The school Business Manager shall reconcile all accounts on a monthly basis.
  - 2. The school Business Manager shall review the activity contained on the bank statement and verify that there are no errors or omissions when compared to amounts shown in the respective general ledger cash account.
  - 3. Adjustments to the school's cash accounts for items such as bank charges must be made via
  - 4. A Journal Entry in the school's General Ledger and must clearly identify the reason(s) for the adjustment(s) in the description.
  - 5. The bank reconciliation is prepared on a spreadsheet included as an attachment to the bank statement and copy of the general ledger for review.
  - 6. The reconciliation for any given account shall include checks and deposits outstanding when arriving at an adjusted balance per bank when compared to the general ledger.
  - 7. Deposits in transit and outstanding checks should generally clear the bank within the first few days of the following month. Any check that is more than one year old shall be voided and the vendor to whom the check was issued shall be informed.
  - 8. The bank reconciliation must be completed as expeditiously as possible after the receipt of the bank statement in order to ensure that the cash account balance as shown in the school's general ledger is as accurate as possible.
  - 9. Upon completion of the bank reconciliation for a given month, the school Business Manager shall present at the Finance Committee meeting for review.
- C. The Finance Committee Chair is responsible for reviewing all bank reconciliations on a monthly basis.
- D. Copies of all bank reconciliations must be kept by the school's Business Office for the period prescribed by law for the retention of corporate records as well as for review by external auditors or other interested parties.

## **VII. CASH DISBURSEMENT**

- A. Pursuant to NMAC 6.20.2.14, EMHS has established a cash management program to safeguard all cash in its custody and control.
  - 1. The Business Manager shall restrict and administratively control accessibility to check stock. Only properly designated employees shall handle impress funds and disbursement of funds.
  - 2. The school shall utilize a computerized accounting program to print checks. The school's blank check stock shall be adequately safeguarded.
  - 3. The Business Manager will make all disbursements (including payroll) by check or electronic transfer, except those from petty cash.
  - 4. The school Business Manager shall review all purchase requisitions for sufficiency of budget.
  - 5. The school Business Manager and Director shall approve for payment all checks, disbursement vouchers, and check requests.
  - 6. The Business Manager will make all checks payable to specified vendors or payees, not payable to cash.

7. Voided checks shall be stamped VOID and properly defaced by removing the area of the signature line and retained in a file for inspection by administration as well as external auditors.
  8. Support for payment shall be attached to a check when presented for signature. In addition, all original check requests and invoices attached for support shall be defaced by a stamp indicating "PAID", the check or warrant number, and the date paid.
  9. The signing of blank checks is strictly forbidden.
  10. For segregation of duty, the Director, Assistant Director, and Governing Council members will be designated as check signers.
  11. The Director will be the primary signer of checks, with the Assistant Director and Governing Council members acting as secondary signers.
  12. Any check amount above \$5,000 will require two signatures.
  13. A register of checks to be signed will be shared electronically with the GC Finance members prior to signing by the Business Manager, and final review will occur in the check report at the monthly GC finance meeting.
  14. Checks will have the words "Void After One Year" printed on the face.
- B. Petty Cash Disbursement
1. Employees may be reimbursed through petty cash funds for small, incidental, necessary items that an individual purchases with personal funds because time constraints preclude using normal procurement methods. Examples of this include, but are not limited to, office and operating supplies, postage, gasoline for bus, etc.
  2. The school shall keep the petty cash fund separate from other funds. The total amount of petty cash kept on hand by the school shall not exceed \$200.00.
  3. The petty cash fund shall be stored in the school safe in the Business Manager's office.
  4. The fund will be reconciled quarterly and the appropriate reimbursement ordered by the school Business Manager from the operating fund whenever necessary. The employee who reconciles the fund cannot be the same employee responsible for the disbursement of petty cash.
  5. The petty cash fund is subject to random cash counts by administration as well as audit by external auditors.
  6. The petty cash receipt is to be completed in the following manner:
    - a. The petty cash receipt is to be completed in duplicate.
    - b. The receipt shall include the name of the employee who is receiving reimbursement and the date the reimbursement is made.
    - c. The exact description for the transaction.
    - d. The total amount of reimbursement.
    - e. The person authorized to obligate funds for the amount of reimbursement must validate the completed receipt.
    - f. An original receipt shall be retained with the original petty cash voucher, and the duplicate copy shall be retained in the receipt book.