



# EAST MOUNTAIN HIGH SCHOOL

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## AGENDA

### EAST MOUNTAIN HIGH SCHOOL GOVERNING COUNCIL

February 26, 2024

- I. Call to Order
- II. Roll Call
- III. Adoption of Agenda
- IV. Approval of Consent Agenda
  - A. Budget Adjustment Requests
  - B. Finance Committee Update, including: Monthly Financial Report, Check Report (December 2023 and January 2024)
  - C. Approval of previous meeting's minutes
- V. Public Forum/Public Input
- VI. Reports
  - A. Executive Director
  - B. Recruiting or other Committees as needed
- VII. Discussion Item
  - A. Draft 2024-2025 Calendar
  - B. Strategic Planning with Bellwether
  - C. Updates on Principal Search
  - D. GC Board Training on March 15
- VIII. Closed Session
- IX. Chair's Report/Comment
- X. Next Meeting Announcement
- XI. Adjournment

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:** 001-024-2324-0009-1  
**Fund Type:** General Fund / Capital Outlay / Debt Service  
**Adjustment Type:** Increase

**Fiscal Year:** 2023-2024

**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):**

**Phone:** 505-938-7702

**Email:** mike@vigilgroup.net

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

Revenue 23000.0000.41701 \$32,835

Fund	Function	Object	Program	Location	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
23000 Non-Instructional Support	1000 Instruction	53711 Other Charges	9000 Co-Curricular and Extra-Curricular Activities	001024 East Mountain High School	0000 No Job Class	\$30,512	\$22,704	\$53,216	
23000 Non-Instructional Support	1000 Instruction	56118 General Supplies and Materials	9000 Co-Curricular and Extra-Curricular Activities	001024 East Mountain High School	0000 No Job Class	\$11,367	\$10,131	\$21,498	
Sub Total							\$32,835		
Indirect Cost									
<b>DOC. TOTAL</b>							<b>\$32,835</b>		

**Justification:**

Budgeting of actual revenue received from the time of the last Increase BAR to current.

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

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

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

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

Must submit backup for all BARs, except transfers of funds for SEG or direct grants

**STATE OF NEW MEXICO**  
**PUBLIC EDUCATION DEPARTMENT**  
**300 Don Gaspar Santa Fe, NM 87501-2786**  
**Budget Adjustment Request**

Doc. ID: 001-024-2324-0010-1

Fund Type: Flowthrough

Adjustment Type: Increase

Fiscal Year: 2023-2024

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): 35,647

Phone: 505-938-7702

Email: mike@vigilgroup.net

<b>FLOWTHROUGH ONLY</b>	
Budget Period: 07/01/2023	To: 06/30/2024
A. Approved Carryover: \$26,988.00	
B. Total Current Year Allocation: 35,647	
D. Total Funding Available: 62,635	

Revenue 31703.0000.43202 \$35,647

Fund	Function	Object	Program	Location	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
31703 SB-9 State Match Cash	4000 Capital Outlay	56119 Supply Assets (\$5,000 or less).	0000 No Program	001024 East Mountain High School	0000 No Job Class	\$26,988	\$35,647	\$62,635	
						Sub Total	\$35,647		
						<b>Indirect Cost</b>			
						<b>DOC. TOTAL</b>	\$35,647		

**Justification:**

Budgeting of current year allocation based on memo and award template received from the NMPED.

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.

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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: 001-024-2324-0011-1

Fund Type: General Fund / Capital  
Outlay / Debt Service

Adjustment Type: Increase

Fiscal Year: 2023-2024

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):

Phone: 505-938-7702

Email: mike@vigilgroup.net

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

Revenue 11000.0000.11111 \$350,842

Fund	Function	Object	Program	Location	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
11000 Operational	1000 Instruction	53414 Other Services	1010 Regular Education (PreK-12) Programs	001024 East Mountain High School	0000 No Job Class		\$20,000	\$20,000	
11000 Operational	1000 Instruction	53711 Other Charges	1010 Regular Education (PreK-12) Programs	001024 East Mountain High School	0000 No Job Class	\$67,488	\$15,000	\$82,488	
11000 Operational	1000 Instruction	53711 Other Charges	9000 Co-Curricular and Extra-Curricular Activities	001024 East Mountain High School	0000 No Job Class	\$40,704	\$70,000	\$110,704	
11000 Operational	1000 Instruction	56112 Other Instructional Materials	1010 Regular Education (PreK-12) Programs	001024 East Mountain High School	0000 No Job Class	\$20,370	\$30,000	\$50,370	
11000 Operational	1000 Instruction	56113 Software	1010 Regular Education (PreK-12) Programs	001024 East Mountain High School	0000 No Job Class	\$21,614	\$12,500	\$34,114	
11000 Operational	1000 Instruction	56118 General Supplies and Materials	1010 Regular Education (PreK-12) Programs	001024 East Mountain High School	0000 No Job Class	\$25,445	\$1,141	\$26,586	
11000 Operational	2100 Support Services-Students	53213 Occupational Therapists - Contracted	2000 Special Programs	001024 East Mountain High School	0000 No Job Class	\$6,252	\$5,000	\$11,252	
11000 Operational	2100 Support Services-Students	53215 Psychologists/Counselors - Contracted	2000 Special Programs	001024 East Mountain High School	0000 No Job Class	\$3,296	\$10,000	\$13,296	
11000 Operational	2100 Support Services-Students	53414 Other Services	0000 No Program	001024 East Mountain High School	0000 No Job Class	\$30,900	\$10,000	\$40,900	
11000 Operational	2100 Support Services-Students	53711 Other Charges	2000 Special Programs	001024 East Mountain High School	0000 No Job Class		\$5,000	\$5,000	
11000 Operational	2200 Support Services-Instruction	53330 Professional Development	0000 No Program	001024 East Mountain High School	0000 No Job Class		\$5,000	\$5,000	
11000 Operational	2300 Support Services-General Administration	53330 Professional Development	0000 No Program	001024 East Mountain High School	0000 No Job Class		\$20,000	\$20,000	
11000 Operational	2300 Support Services-General Administration	53413 Legal	0000 No Program	001024 East Mountain High School	0000 No Job Class	\$15,450	\$5,000	\$20,450	
11000 Operational	2400 Support Services-School Administration	53330 Professional Development	0000 No Program	001024 East Mountain High School	0000 No Job Class	\$402	\$2,500	\$2,902	
11000 Operational	2400 Support Services-School Administration	53711 Other Charges	0000 No Program	001024 East Mountain High School	0000 No Job Class	\$16,966	\$16,000	\$32,966	

11000 Operational	2400 Support Services-School Administration	56118 General Supplies and Materials	0000 No Program	001024 East Mountain High School	0000 No Job Class	\$1,538	\$1,500	\$3,038	
11000 Operational	2500 Central Services	53711 Other Charges	0000 No Program	001024 East Mountain High School	0000 No Job Class		\$500	\$500	
11000 Operational	2500 Central Services	56119 Supply Assets (\$5,000 or less).	0000 No Program	001024 East Mountain High School	0000 No Job Class		\$500	\$500	
11000 Operational	2600 Operation & Maintenance of Plant	54312 Maintenance & Repair - Buildings and Grounds	0000 No Program	001024 East Mountain High School	0000 No Job Class	\$91,388	\$100,000	\$191,388	
11000 Operational	2600 Operation & Maintenance of Plant	54411 Electricity	0000 No Program	001024 East Mountain High School	0000 No Job Class	\$30,900	\$20,000	\$50,900	
11000 Operational	2600 Operation & Maintenance of Plant	55200 Property/Liability Insurance	0000 No Program	001024 East Mountain High School	0000 No Job Class	\$82,710	\$1,201	\$83,911	
Sub Total							\$350,842		
Indirect Cost									
<b>DOC. TOTAL</b>							\$350,842		

**Justification:**

Budgeting of increase based on approved Cash Position calculation.

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>
Mike Vigil Jr.	Business Manager	2/22/2024 9:09:40 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:** 001-024-2324-0012-D  
**Fund Type:** General Fund / Capital Outlay / Debt Service  
**Adjustment Type:** Decrease

**Fiscal Year:** 2023-2024

**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):**

**Phone:** 505-938-7702

**Email:** mike@vigilgroup.net

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

Revenue 23000.0000.11112 (\$1,917)

Fund	Function	Object	Program	Location	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
23000 Non-Instructional Support	1000 Instruction	55817 Student Travel	9000 Co-Curricular and Extra-Curricular Activities	001024 East Mountain High School	0000 No Job Class	\$8,976	(\$1,917)	\$7,059	
Sub Total							(\$1,917)		
Indirect Cost									
<b>DOC. TOTAL</b>							(\$1,917)		

**Justification:**

Budgeting of decrease based on approved Cash Position calculation.

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

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

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

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

Must submit backup for all BARs, except transfers of funds for SEG or direct grants

**STATE OF NEW MEXICO**  
**PUBLIC EDUCATION DEPARTMENT**  
 300 Don Gaspar Santa Fe, NM 87501-2786  
**Budget Adjustment Request**

Doc. ID: 001-024-2324-0013-D  
 Fund Type: Direct Grant  
 Adjustment Type: Decrease

Fiscal Year: 2023-2024

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):

Phone: 505-938-7702

Email: mike@vigilgroup.net

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

Revenue 26107.0000.11112 (\$641)

Fund	Function	Object	Program	Location	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
26107 REC/District Fiscal Agent	1000 Instruction	56112 Other Instructional Materials	1010 Regular Education (PreK-12) Programs	001024 East Mountain High School	0000 No Job Class	\$200	(\$200)		
26107 REC/District Fiscal Agent	1000 Instruction	56118 General Supplies and Materials	1010 Regular Education (PreK-12) Programs	001024 East Mountain High School	0000 No Job Class	\$241	(\$241)		
26107 REC/District Fiscal Agent	1000 Instruction	56118 General Supplies and Materials	2000 Special Programs	001024 East Mountain High School	0000 No Job Class	\$200	(\$200)		
Sub Total							(\$641)		
Indirect Cost									
<b>DOC. TOTAL</b>							(\$641)		

**Justification:**

Budgeting of decrease based on approved Cash Position calculation.

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.

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**STATE OF NEW MEXICO**  
**PUBLIC EDUCATION DEPARTMENT**  
**300 Don Gaspar Santa Fe, NM 87501-2786**  
**Budget Adjustment Request**

**Doc. ID:** 001-024-2324-0015-1  
**Fund Type:** General Fund / Capital Outlay / Debt Service

**Adjustment Type:** Increase

**Fiscal Year:** 2023-2024

**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):**

**Phone:** 505-938-7702

**Email:** mike@vigilgroup.net

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

Revenue 31600.0000.11112 \$164,772

Fund	Function	Object	Program	Location	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
31600	4000 Capital Outlay	54500 Construction Services	0000 No Program	001024 East Mountain High School	0000 No Job Class	\$160,000	\$164,772	\$324,772	
Sub Total							\$164,772		
Indirect Cost									
<b>DOC. TOTAL</b>							\$164,772		

**Justification:**

Budgeting of increase based on approved Cash Position calculation.

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

## Account Summary Report - Revenues

Cycle: FY2024; Begin Date: 07/01/2023; End Date: 01/31/2024; Account Type: Revenue; Subtotal Elements: [None];  
 Account Expression: [All]; Subtotal By Account Type: No; Include Unposted Transactions: No; Created On: 2/16/2024  
 11:18:04 AM

Description	Budget (YTD)	Actual (YTD)	Available (YTD)
Fees – Educational	\$ 52,992.00	\$ 53,521.44	\$ (529.44)
Royalties	\$ -	\$ 31.96	\$ (31.96)
Contributions and Donations From Private Sources	\$ -	\$ 186.69	\$ (186.69)
Refund of Prior Year's Expenditures	\$ -	\$ 13,868.68	\$ (13,868.68)
State Equalization Guarantee	\$ 4,900,937.94	\$ 2,858,880.45	\$ 2,042,057.49
Out of School Time	\$ 209,720.11	\$ 122,336.74	\$ 87,383.37
Access Board (e-Rate)	\$ 15,413.00	\$ 15,412.50	\$ 0.50
Activity Funds	\$ 50,855.00	\$ 83,689.92	\$ (32,784.92)
Activity Funds Refund of Prior Year's Expenditures	\$ -	\$ 4,622.80	\$ (4,622.80)
IDEA-B	\$ 54,362.00	\$ -	\$ 54,362.00
Title III	\$ 25.00	\$ -	\$ 25.00
Title II	\$ 19,195.00	\$ -	\$ 19,195.00
Carl Perkins	\$ 15,229.00	\$ -	\$ 15,229.00
ESSER III	\$ 318,614.00	\$ -	\$ 318,614.00
GO Bonds Student Library Fund	\$ 3,599.00	\$ -	\$ 3,599.00
Instructional Materials Special Appropriation	\$ 5,665.84	\$ 5,665.84	\$ -
Career Technical Education	\$ 13,740.00	\$ -	\$ 13,740.00
PSCOC Lease Reimbursement	\$ 302,995.00	\$ -	\$ 302,995.00
Special Capital Outlay Appropriation	\$ 402,000.00	\$ -	\$ 402,000.00
Special Capital Outlay Appropriation PY	\$ 175,000.00	\$ -	\$ 175,000.00
HB-33	\$ 332,738.00	\$ 205,886.64	\$ 126,851.36
SB-9	\$ 168,764.00	\$ 104,392.51	\$ 64,371.49
<b>TOTAL ALL REVENUES</b>	<b>\$ 7,041,844.89</b>	<b>\$ 3,468,496.17</b>	<b>\$ 3,573,398.72</b>

# East Mountain High School

## Account Summary Report - Expenditures

Cycle: FY2024; Begin Date: 07/01/2023; End Date: 01/31/2024; Account Type: Expenditure; Subtotal Elements: Fund,Function; Account Expression: [All]; Subtotal By Account Type: No; Include Unposted Transactions: No; Created On: 2/16/2024 11:10:49 AM

Description	Budget (YTD)	Actual (YTD)	Encumbrance (YTD)	Available (YTD)
<b><u>Fund 11000 - Operational SEG</u></b>				
Function 1000 - Instruction	\$3,599,221.05	\$1,791,394.53	\$1,661,451.15	\$146,375.37
Function 2100 - Support Services-Students	\$657,378.00	\$263,179.99	\$219,406.21	\$174,791.80
Function 2200 - Support Services-Instruction	\$23,231.00	\$11,067.76	\$3,244.88	\$8,918.36
Function 2300 - Support Services-General Administration	\$230,203.00	\$132,791.90	\$113,925.45	(\$16,514.35)
Function 2400 - Support Services-School Administration	\$225,030.00	\$131,087.02	\$98,017.99	(\$4,075.01)
Function 2500 - Central Services	\$267,788.00	\$126,878.09	\$87,088.19	\$53,821.72
Function 2600 - Operation & Maintenance of Plant	\$430,626.00	\$352,234.72	\$117,652.65	(\$39,261.37)
Function 2700 - Student Transportation	\$45,586.00	\$4,469.90	\$18,268.42	\$22,847.68
<b>Total Fund 11000 - Operational</b>	<b>\$5,479,063.05</b>	<b>\$2,813,103.91</b>	<b>\$2,319,054.94</b>	<b>\$346,904.20</b>
<b><u>Fund 23000 - Activity Fund</u></b>				
Function 1000 - Instruction	\$50,855.00	\$51,388.27	\$20,801.09	(\$21,334.36)
<b>Total Fund 23000 - Activity Fund</b>	<b>\$50,855.00</b>	<b>\$51,388.27</b>	<b>\$20,801.09</b>	<b>(\$21,334.36)</b>
<b><u>Fund 24106 IDEA-B</u></b>				
Function 1000 - Instruction	\$54,362.00	\$0.00	\$0.00	\$54,362.00
Function 2100 - Support Services-Students	\$0.00	\$626.94	\$1,608.31	(\$2,235.25)
<b>Total Fund 24106 IDEA-B</b>	<b>\$54,362.00</b>	<b>\$626.94</b>	<b>\$1,608.31</b>	<b>\$52,126.75</b>
<b><u>Fund 24153 - Title III</u></b>				
Function 1000 - Instruction	\$25.00	\$0.00	\$0.00	\$25.00
<b>Total Fund 24153 - Title III</b>	<b>\$25.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$25.00</b>
<b><u>Fund 24154 - Title II</u></b>				
Function 1000 - Instruction	\$19,195.00	\$0.00	\$0.00	\$19,195.00
Function 2200 - Support Services-Instruction	\$0.00	\$5,460.56	\$0.00	(\$5,460.56)
<b>Total Fund 24154 - Title II</b>	<b>\$19,195.00</b>	<b>\$5,460.56</b>	<b>\$0.00</b>	<b>\$13,734.44</b>

# East Mountain High School

## Account Summary Report - Expenditures

Cycle: FY2024; Begin Date: 07/01/2023; End Date: 01/31/2024; Account Type: Expenditure; Subtotal Elements: Fund,Function; Account Expression: [All]; Subtotal By Account Type: No; Include Unposted Transactions: No; Created On: 2/16/2024 11:10:49 AM

Description	Budget (YTD)	Actual (YTD)	Encumbrance (YTD)	Available (YTD)
<b><u>Fund 24174 Carl D Perkins Secondary</u></b>				
Function 1000 - Instruction	\$15,229.00	\$0.00	\$0.00	\$15,229.00
<b>Total Fund 24174 - Carl D Perkins Secondary</b>	<b>\$15,229.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$15,229.00</b>
<b><u>Fund 24330 - ESSER III</u></b>				
Function 1000 - Instruction	\$279,501.00	\$104,689.77	\$140,157.73	\$34,653.50
Function 2100 - Support Services-Students	\$0.00	\$109,426.15	\$135,013.87	(\$244,440.02)
Function 2400 - Support Services-School Administration	\$0.00	\$7,915.68	\$5,659.10	(\$13,574.78)
Function 2500 - Central Services	\$0.00	\$1,605.19	\$1,149.55	(\$2,754.74)
Function 2600 - Operation & Maintenance of Plant	\$39,113.00	\$41,029.56	\$45,304.57	(\$47,221.13)
<b>Total Fund 24330 - ESSER III</b>	<b>\$318,614.00</b>	<b>\$264,666.35</b>	<b>\$327,284.82</b>	<b>(\$273,337.17)</b>
<b><u>Fund 26107 - REC/District Fiscal Agent</u></b>				
Function 1000 - Instruction	\$641.00	\$0.00	\$0.00	\$641.00
<b>Total Fund 26107 - REC/District Fiscal Agent</b>	<b>\$641.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$641.00</b>
<b><u>Fund 27107 - GO Bonds Student Library Fund</u></b>				
Function 2200 - Support Services-Instruction	\$3,599.00	\$0.00	\$0.00	\$3,599.00
<b>Total Fund 27107 - GO Bonds Student Library Fund</b>	<b>\$3,599.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,599.00</b>
<b><u>Fund 27109 - Instructional MaterialsSpecial Appropriation</u></b>				
Function 1000 - Instruction	\$5,665.84	\$2,278.19	\$92.03	\$3,295.62
<b>Total Fund 27109 - Instructional MaterialsSpecial Appropriation</b>	<b>\$5,665.84</b>	<b>\$2,278.19</b>	<b>\$92.03</b>	<b>\$3,295.62</b>
<b><u>Fund 27502 - Career Technical Education Program</u></b>				
Function 1000 - Instruction	\$13,740.00	\$0.00	\$0.00	\$13,740.00
<b>Total Fund 27502 - Career Technical Education Program</b>	<b>\$13,740.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$13,740.00</b>

# East Mountain High School

## Account Summary Report - Expenditures

Cycle: FY2024; Begin Date: 07/01/2023; End Date: 01/31/2024; Account Type: Expenditure; Subtotal Elements: Fund,Function; Account Expression: [All]; Subtotal By Account Type: No; Include Unposted Transactions: No; Created On: 2/16/2024 11:10:49 AM

Description	Budget (YTD)	Actual (YTD)	Encumbrance (YTD)	Available (YTD)
<b><u>Fund 29102 - Private Direct Grants</u></b>				
Function 1000 - Instruction	\$1,248.00	\$0.00	\$0.00	\$1,248.00
<b>Total Fund 29102 - Private Direct Grants</b>	<b>\$1,248.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,248.00</b>
<b><u>Fund 31200 - PSCOC Lease Reimbursement</u></b>				
Function 4000 - Capital Outlay	\$302,995.00	\$228,783.38	\$163,416.70	(\$89,205.08)
<b>Fund 31200 - Public School Capital Outlay</b>	<b>\$302,995.00</b>	<b>\$228,783.38</b>	<b>\$163,416.70</b>	<b>(\$89,205.08)</b>
<b><u>Fund 31400 - Special Capital Outlay Appropriation</u></b>				
Function 4000 - Capital Outlay	\$577,000.00	\$0.00	\$0.00	\$577,000.00
<b>Total Fund 31400 - Special Capital Outlay Appropriation</b>	<b>\$577,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$577,000.00</b>
<b><u>Fund 31600 - HB-33</u></b>				
Function 2300 - Support Services-General Administration	\$2,000.00	\$2,058.60	\$0.00	(\$58.60)
Function 4000 - Capital Outlay	\$1,127,540.00	\$88,618.16	\$35,732.01	\$1,003,189.83
<b>Fund 31600 - HB-33</b>	<b>\$1,129,540.00</b>	<b>\$90,676.76</b>	<b>\$35,732.01</b>	<b>\$1,003,131.23</b>
<b><u>Fund 31701 - SB-9 Local</u></b>				
Function 2300 - Support Services-General Administration	\$1,518.00	\$1,043.82	\$0.00	\$474.18
Function 4000 - Capital Outlay	\$564,255.00	\$131,148.29	\$4,121.32	\$428,985.39
<b>Total Fund 31701 - SB-9 Local</b>	<b>\$565,773.00</b>	<b>\$132,192.11</b>	<b>\$4,121.32</b>	<b>\$429,459.57</b>
<b><u>Fund 31703 - SB-9 State Match</u></b>				
Function 1000 - Instruction	\$26,988.00	\$0.00	\$0.00	\$26,988.00
<b>Total Fund 31703 - SB-9 State Match</b>	<b>\$26,988.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$26,988.00</b>
<b>Grand Total Expenditures</b>	<b>\$8,564,532.89</b>	<b>\$3,589,176.47</b>	<b>\$2,872,111.22</b>	<b>\$2,103,245.20</b>

# East Mountain High School

## Check Register

Bank: [All]; Bank Account: [All]; Begin Date: 01/01/2024; End Date: 01/31/2024; Status: Non-Void; Created On: 2/16/2024 1:31:35 PM

Bank					
Wells Fargo					
Date	Number	Type	Payee/From	Deposit	Withdrawal
1/3/2024		Payroll Liability Check	Internal Revenue Service		\$30,265.05
1/8/2024		Payroll Liability Check	NM Public Schools Insurance Authority		\$30,875.36
1/8/2024		Payroll Liability Check	NM Retiree Health Care Authority		\$8,208.40
1/10/2024	01-001	Cash Receipt	Student support fee; B Ball Senior Banner; Concessions sales	\$728.75	
1/11/2024		Payroll Liability Check	Wells Fargo Bank, N.A.		\$91,913.03
1/11/2024	01-002	Cash Receipt	Snack Bar; Robotics	\$177.65	
1/11/2024	01-003	Cash Receipt	Huddle Ticket	\$150.00	
1/12/2024	01-004	Cash Receipt	SEG January 2024	\$408,411.50	
1/16/2024		AP Warrant	EMHS Foundation		\$32,683.34
1/16/2024		Payroll Liability Check	NM Educational Retirement Board		\$78,897.89
1/16/2024	01-005	Cash Receipt	G Basketball Winter fee; Model UN;Speech and Debate; G Basketball Winter Fee; Snack Bar	\$976.30	
1/16/2024	12947	AP Warrant	Tammy Abts		\$540.00
1/16/2024	12948	AP Warrant	AJF Enterprises, Inc.		\$1,933.88
1/16/2024	12949	AP Warrant	Amazon.com		\$282.35
1/16/2024	12950	AP Warrant	B & D Industries, Inc.		\$17,881.49
1/16/2024	12951	AP Warrant	Bernalillo County Treasurer's Office		\$891.57
1/16/2024	12952	AP Warrant	Bill's Lock & Key, Inc.		\$376.69
1/16/2024	12953	AP Warrant	Booth, Marie C		\$128.93
1/16/2024	12954	AP Warrant	Varsity Brands Holding Co., Inc.		\$3,637.00
1/16/2024	12955	AP Warrant	CamNet, Inc.		\$2,135.37
1/16/2024	12956	AP Warrant	Canon Financial Services, Inc.		\$820.36
1/16/2024	12957	AP Warrant	Caton, Aaron D		\$77.72
1/16/2024	12958	AP Warrant	Century Link		\$418.56
1/16/2024	12959	AP Warrant	Coffetime Bottled Water & Coffee Service, LLC		\$13.96
1/16/2024	12960	AP Warrant	CollegeBoard		\$1,121.25
1/16/2024	12961	AP Warrant	Cooperative Educational Svcs		\$1,297.58
1/16/2024	12962	AP Warrant	Cuddy & McCarthy LLP		\$2,686.32
1/16/2024	12963	AP Warrant	Peter Defries Corp DBA Dion's Pizza		\$1,039.00
1/16/2024	12964	AP Warrant	BC Technologies Co		\$58.00
1/16/2024	12965	AP Warrant	Giovenco, Kasi L		\$256.29
1/16/2024	12966	AP Warrant	ItsQuest, Inc		\$1,311.12
1/16/2024	12967	AP Warrant	Jennifer M. Pena		\$82.83
1/16/2024	12968	AP Warrant	Merkey Jr, Bobby L		\$59.00
1/16/2024	12969	AP Warrant	Moss Adams LLP		\$3,819.13
1/16/2024	12970	AP Warrant	Nee, Adelynn J		\$3,444.40
1/16/2024	12971	AP Warrant	NM Gas Company, Inc.		\$1,868.80
1/16/2024	12972	AP Warrant	Valerie Norman		\$59.00
1/16/2024	12973	AP Warrant	PNM Electric		\$2,576.02

# East Mountain High School

## Check Register

Bank: [All]; Bank Account: [All]; Begin Date: 01/01/2024; End Date: 01/31/2024; Status: Non-Void; Created On: 2/16/2024 1:31:35 PM

Bank					
Wells Fargo					
Date	Number	Type	Payee/From	Deposit	Withdrawal
1/16/2024	12974	AP Warrant	Simmons (Windust), Amanda H		\$26.51
1/16/2024	12975	AP Warrant	Smith, James E		\$365.82
1/16/2024	12976	AP Warrant	T-Mobile USA Inc.		\$140.00
1/16/2024	12977	AP Warrant	The Vigil Group, LLC		\$6,037.64
1/16/2024	12978	AP Warrant	Full Contact Sports Photography		\$150.00
1/16/2024	12979	AP Warrant	Tillery Chevrolet		\$194.20
1/16/2024	12980	AP Warrant	U.S. Postal Service		\$132.00
1/16/2024	12981	AP Warrant	Fiber Platform, LLC		\$718.00
1/16/2024	12982	AP Warrant	Scenario Learning, LLC		\$1,816.87
1/16/2024	12983	AP Warrant	Waste Management of New Mexico, Inc.		\$734.39
1/16/2024	12985	AP Warrant	WorkMonger, LLC		\$9,125.00
1/16/2024	12986	AP Warrant	Heads Up Landscape Contractors LLC		\$1,404.35
1/17/2024		Payroll Liability Check	Internal Revenue Service		\$29,252.59
1/18/2024	01-006	Cash Receipt	Huddle Tickets	\$640.25	
1/18/2024	01-007	Cash Receipt	Sandoval HB-33	\$3,278.16	
1/18/2024	01-008	Cash Receipt	Athletics; Parent Volunteer; Refund; Athletics; Snack Bar	\$3,887.98	
1/18/2024	01-009	Cash Receipt	OST January 2024	\$17,476.68	
1/18/2024	12987	AP Warrant	AJF Enterprises, Inc.		\$1,772.72
1/18/2024	12988	AP Warrant	Teacher Synergy, LLC		\$640.87
1/19/2024	01-010	Cash Receipt	Sandoval SB-9	\$1,685.93	
1/22/2024	01-011	Cash Receipt	Bernalillo County HB-33 & SB-9	\$174,231.28	
1/22/2024	01-012	Cash Receipt	Spring Track and Field; Athletics; Speech and Debate; Concession; Senior Banner; Donation; Athletics; Snack Bar	\$7,296.50	
1/23/2024	01-013	Cash Receipt	Snack Bar Sales	\$95.00	
1/25/2024		Payroll Liability Check	New Mexico Taxation and Revenue Department		\$8,165.19
1/25/2024	01-014	Cash Receipt	Huddle Tickets	\$525.50	
1/26/2024		AP Warrant	BMO		\$2,454.22
1/26/2024	00067477	Journal Entry	Booking of BMO P-Card Payment for 1/5/24 statement.		\$15,811.54
1/26/2024	01-015	Cash Receipt	Senior Banner; Model UN; EMHS Banner Donation; G Basketball Fee; Athletics; Snack Bar Sales	\$4,484.25	
1/29/2024	01-016	Cash Receipt	Snow Ball Dance; Snack Bar Sales; Basketball Concessions	\$928.75	
1/30/2024		Payroll Liability Check	NM State Department of Labor		\$433.02
1/30/2024		Payroll Liability Check	Wells Fargo Bank, N.A.		\$91,544.33
1/31/2024		Payroll Liability Check	NM Taxation and Revenue (WC)		\$236.50
<b>Grand Total</b>				<b>\$624,974.48</b>	<b>\$492,815.45</b>

# East Mountain High School

## Outstanding POs Report

Accounting Cycle: FY2024; PO Type: [All]; Vendor: [All]; Purchase Order: [All]; Account Expression: [All]; Include Tax and Shipping: No; Include Closed POs: No; Show Detail: Yes;  
Created On: 2/16/2024 1:37:07 PM

PO Number	Type	Vendor Name	Date Issued	Days Outstanding	PO Amount	Unencumbered Amount	Remaining Encumbrance
240001	Dollar	AAA Organic Pest Control, Inc.	7/5/2023	226	\$1,300.00	\$783.19	\$516.81
240002	Dollar	Accountability & Compliance Resources LLC	7/5/2023	226	\$6,065.00	\$0.00	\$6,065.00
240003	Dollar	AJF Enterprises, Inc.	7/5/2023	226	\$38,000.00	\$22,791.34	\$15,208.66
240004	Dollar	Aspen Printing Co. Inc	7/5/2023	226	\$1,100.00	\$0.00	\$1,100.00
240005	Dollar	Awards, Etc.	7/5/2023	226	\$2,300.00	\$506.25	\$1,793.75
240006	Dollar	Awards, Etc.	7/5/2023	226	\$3,000.00	\$1,423.93	\$1,576.07
240007	Regular	Bernalillo County Fire & Rescue	7/5/2023	226	\$350.00	\$0.00	\$350.00
240008	Dollar	Bernalillo County Treasurer's Office	7/5/2023	226	\$10,000.00	\$4,362.22	\$5,637.78
240009	Regular	Bernalillo County	7/5/2023	226	\$100.00	\$50.00	\$50.00
240010	Dollar	CamNet, Inc.	7/5/2023	226	\$55,320.00	\$40,891.56	\$14,428.44
240011	Dollar	Trudy A. Candelaria	7/5/2023	226	\$23,000.00	\$7,596.56	\$15,403.44
240012-1	Dollar	Canon Financial Services, Inc.	7/25/2023	206	\$17,610.72	\$8,221.25	\$9,389.47
240013	Dollar	Century Link	7/5/2023	226	\$5,000.00	\$2,921.41	\$2,078.59
240014	Dollar	Peter Defries Corp DBA Dion's Pizza	7/5/2023	226	\$10,400.00	\$7,375.00	\$3,025.00
240015	Dollar	Edgenuity Inc.	7/5/2023	226	\$8,000.00	\$0.00	\$8,000.00
240016	Dollar	Entranosa Water & Wastewater Assoc.	7/5/2023	226	\$9,500.00	\$7,330.06	\$2,169.94
240017-1	Dollar	BC Technologies Co	10/27/2023	112	\$2,297.00	\$58.00	\$2,239.00
240018-1	Dollar	Fire Safety Industries	11/8/2023	100	\$650.00	\$109.65	\$540.35
240020	Dollar	George Trujillo	7/5/2023	226	\$400.00	\$199.30	\$200.70
240022	Dollar	Holcomb Law Office	7/5/2023	226	\$15,000.00	\$617.77	\$14,382.23
240023	Dollar	ItsQuest, Inc	7/5/2023	226	\$48,000.00	\$33,559.99	\$14,440.01
240024	Dollar	Jostens	7/5/2023	226	\$5,000.00	\$2,858.35	\$2,141.65
240025	Dollar	Albq. Basketball Officials' Assn.	7/5/2023	226	\$7,500.00	\$0.00	\$7,500.00
240026	Dollar	Home Security Systems, LLC	7/5/2023	226	\$2,700.00	\$443.95	\$2,256.05
240027	Dollar	Albuquerque Softball Officials Assoc	7/5/2023	226	\$1,500.00	\$0.00	\$1,500.00
240028	Dollar	NAPA Auto Parts	7/5/2023	226	\$1,000.00	\$0.00	\$1,000.00

# East Mountain High School

## Outstanding POs Report

Accounting Cycle: FY2024; PO Type: [All]; Vendor: [All]; Purchase Order: [All]; Account Expression: [All]; Include Tax and Shipping: No; Include Closed POs: No; Show Detail: Yes;  
Created On: 2/16/2024 1:37:07 PM

PO Number	Type	Vendor Name	Date Issued	Days Outstanding	PO Amount	Unencumbered Amount	Remaining Encumbrance
240029	Dollar	Moss Adams LLP	7/5/2023	226	\$25,750.00	\$25,460.86	\$289.14
240030	Dollar	NM Gas Company, Inc.	7/5/2023	226	\$20,000.00	\$4,895.22	\$15,104.78
240032	Dollar	PNM Electric	7/5/2023	226	\$35,000.00	\$21,170.36	\$13,829.64
240033	Dollar	SMPC Architects	7/5/2023	226	\$20,000.00	\$0.00	\$20,000.00
240034	Dollar	Tillery Chevrolet	7/5/2023	226	\$1,000.00	\$904.67	\$95.33
240035	Dollar	T-Mobile USA Inc.	7/5/2023	226	\$1,900.00	\$1,120.00	\$780.00
240036	Dollar	Fiber Platform, LLC	7/5/2023	226	\$8,700.00	\$5,776.31	\$2,923.69
240037	Dollar	Verizon Wireless	7/5/2023	226	\$750.00	\$311.19	\$438.81
240038	Dollar	Waste Management of New Mexico, Inc.	7/5/2023	226	\$9,775.00	\$6,089.83	\$3,685.17
240039	Dollar	WEX Bank	7/5/2023	226	\$5,000.00	\$1,210.01	\$3,789.99
240049-1	Dollar	Staples	7/25/2023	206	\$2,376.14	\$2,368.34	\$7.80
240050	Dollar	B & D Industries, Inc.	7/6/2023	225	\$953.68	\$951.44	\$2.24
240053	Regular	Staples, Inc.	7/7/2023	224	\$48,061.25	\$48,061.25	\$0.00
240055-1	Dollar	Sandia Prep Athletic Dept.	7/1/2023	230	\$800.00	\$400.00	\$400.00
240061	Dollar	Home Depot #3501	7/12/2023	219	\$1,500.00	\$1,180.09	\$319.91
240062	Dollar	Coffetime Bottled Water & Coffee Service, LLC	7/10/2023	221	\$1,300.00	\$1,063.22	\$236.78
240063	Regular	James Smith	7/12/2023	219	\$150.00	\$0.00	\$150.00
240066-1	Dollar	Bill's Lock & Key, Inc.	7/20/2023	211	\$2,231.69	\$2,204.97	\$26.72
240068	Dollar	Los Altos Golf Course	7/17/2023	214	\$2,000.00	\$0.00	\$2,000.00
240070	Regular	Simply Design	7/1/2023	230	\$377.56	\$0.00	\$377.56
240074	Regular	Qualtrics, LLC	7/24/2023	207	\$1,600.00	\$0.00	\$1,600.00
240075	Dollar	The Vigil Group, LLC	7/24/2023	207	\$72,635.85	\$42,263.48	\$30,372.37
240076-1	Dollar	Public Charter Schools of New Mexico	10/20/2023	119	\$7,760.00	\$2,160.00	\$5,600.00
240077	Dollar	Zoom Video Communicaitons, Inc.	7/24/2023	207	\$1,400.00	\$0.00	\$1,400.00
240078	Dollar	NMASBO	7/24/2023	207	\$1,000.00	\$0.00	\$1,000.00
240079	Dollar	Millennium Communications	7/24/2023	207	\$2,450.00	\$406.98	\$2,043.02

# East Mountain High School

## Outstanding POs Report

Accounting Cycle: FY2024; PO Type: [All]; Vendor: [All]; Purchase Order: [All]; Account Expression: [All]; Include Tax and Shipping: No; Include Closed POs: No; Show Detail: Yes;  
Created On: 2/16/2024 1:37:07 PM

PO Number	Type	Vendor Name	Date Issued	Days Outstanding	PO Amount	Unencumbered Amount	Remaining Encumbrance
240080	Dollar	Raptor Technologies, LLC	7/24/2023	207	\$500.00	\$0.00	\$500.00
240083	Dollar	Deeloh Technologies, Inc.	7/24/2023	207	\$1,000.00	\$0.00	\$1,000.00
240085	Regular	VEX Robotics, Inc.	7/31/2023	200	\$4,981.19	\$4,690.93	\$290.26
240090	Dollar	Staples	8/1/2023	199	\$543.23	\$47.02	\$496.21
240091-1	Dollar	Amazon.com	2/16/2024	0	\$1,367.25	\$0.00	\$1,367.25
240093	Regular	Heads Up Landscape Contractors LLC	8/3/2023	197	\$14,043.50	\$9,503.13	\$4,540.37
240095	Dollar	Herrera School Buses, Inc.	8/3/2023	197	\$5,429.00	\$2,100.00	\$3,329.00
240096	Dollar	Herrera Coaches, Inc.	8/3/2023	197	\$25,824.00	\$20,159.35	\$5,664.65
240097	Regular	Cooperative Educational Svcs	8/24/2023	176	\$38,158.69	\$38,158.69	\$0.00
240098	Regular	Allied 100, LLC	8/3/2023	197	\$174.00	\$0.00	\$174.00
240106	Regular	Stephanie Schroeder	7/1/2023	230	\$1,300.00	\$0.00	\$1,300.00
240107	Regular	Lisa Keck	7/1/2023	230	\$312.00	\$130.00	\$182.00
240108	Dollar	B & D Industries, Inc.	8/15/2023	185	\$3,000.00	\$2,262.47	\$737.53
240109	Dollar	LSG and Associates Inc.	8/15/2023	185	\$2,500.00	\$1,180.62	\$1,319.38
240110	Dollar	B & D Industries, Inc.	8/15/2023	185	\$3,000.00	\$1,441.66	\$1,558.34
240112-2	Regular	Amazon.com	9/27/2023	142	\$255.88	\$125.88	\$130.00
240114-1	Dollar	Amazon.com	8/21/2023	179	\$243.05	\$210.09	\$32.96
240115	Dollar	Amazon.com	8/18/2023	182	\$437.75	\$414.47	\$23.28
240120-1	Dollar	Staples	8/21/2023	179	\$2,500.00	\$1,873.60	\$626.40
240122	Regular	Follett Content Solutions, LLC	8/21/2023	179	\$527.75	\$0.00	\$527.75
240123-1	Regular	DEMCO	10/18/2023	121	\$6.60	\$0.00	\$6.60
240124	Regular	Jennifer M. Pena	8/16/2023	184	\$9,433.06	\$9,433.06	\$0.00
240124-1	Regular	Jennifer M. Pena	10/29/2023	110	\$6,218.38	\$3,553.36	\$2,665.02
240129	Dollar	Amazon.com	8/23/2023	177	\$78.75	\$77.97	\$0.78
240130	Dollar	EMHS Foundation	7/1/2023	230	\$392,200.08	\$261,466.72	\$130,733.36
240132	Dollar	Peter Lucero	8/23/2023	177	\$4,000.00	\$0.00	\$4,000.00

# East Mountain High School

## Outstanding POs Report

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Created On: 2/16/2024 1:37:07 PM

PO Number	Type	Vendor Name	Date Issued	Days Outstanding	PO Amount	Unencumbered Amount	Remaining Encumbrance
240135-1	Dollar	B & D Industries, Inc.	8/25/2023	175	\$13,287.96	\$9,198.24	\$4,089.72
240136	Regular	Amazon.com	8/25/2023	175	\$74.60	\$69.80	\$4.80
240140-2	Dollar	Cooperative Educational Svcs	11/21/2023	87	\$22,104.19	\$2,967.83	\$19,136.36
240145	Dollar	B & D Industries, Inc.	8/31/2023	169	\$5,246.39	\$0.00	\$5,246.39
240148	Regular	Varsity Brands Holding Co., Inc.	8/31/2023	169	\$1,113.00	\$0.00	\$1,113.00
240150	Regular	Follett Content Solutions, LLC	9/5/2023	164	\$591.89	\$137.48	\$454.41
240154	Regular	Amazon.com	9/7/2023	162	\$23.91	\$0.00	\$23.91
240157-1	Dollar	NMAA HS Soccer Paymaster	10/12/2023	127	\$1,000.00	\$655.00	\$345.00
240158	Regular	Los Alamos Golf Association	9/8/2023	161	\$80.00	\$0.00	\$80.00
240159	Dollar	Amazon.com	9/12/2023	157	\$129.77	\$74.07	\$55.70
240160	Dollar	Amazon.com	9/12/2023	157	\$877.42	\$865.50	\$11.92
240161	Dollar	Fisher Scientific	9/12/2023	157	\$87.25	\$19.43	\$67.82
240163-1	Regular	Amazon.com	9/1/2023	168	\$141.90	\$0.00	\$141.90
240165-1	Dollar	CNM	9/16/2023	153	\$4,000.00	\$3,201.50	\$798.50
240168-1	Regular	BMO	9/13/2023	156	\$66.00	\$0.00	\$66.00
240172	Regular	Amazon.com	9/19/2023	150	\$1,242.01	\$1,078.58	\$163.43
240174	Regular	New Mexico Association of Student Councils	9/21/2023	148	\$405.00	\$0.00	\$405.00
240177	Regular	APS - Transportation	9/22/2023	147	\$684.00	\$684.00	\$0.00
240179	Regular	Tammy Abts	9/22/2023	147	\$1,047.33	\$1,047.33	\$0.00
240182-1	Dollar	Amazon.com	9/26/2023	143	\$26.45	\$26.34	\$0.11
240184	Dollar	Gardenswartz Team Sales	9/27/2023	142	\$7,500.00	\$1,832.93	\$5,667.07
240186	Regular	B & D Industries, Inc.	9/27/2023	142	\$3,876.76	\$0.00	\$3,876.76
240190-1-2	Dollar	Follett Corporation	12/15/2023	63	\$2,500.00	\$2,117.11	\$382.89
240192-3	Dollar	Hypertec USA, Inc.	10/29/2023	110	\$2,784.31	\$0.00	\$2,784.31
240194	Dollar	Amazon.com	10/6/2023	133	\$296.80	\$284.70	\$12.10
240197	Dollar	Herrera Coaches, Inc.	10/6/2023	133	\$3,197.84	\$1,598.92	\$1,598.92

# East Mountain High School

## Outstanding POs Report

Accounting Cycle: FY2024; PO Type: [All]; Vendor: [All]; Purchase Order: [All]; Account Expression: [All]; Include Tax and Shipping: No; Include Closed POs: No; Show Detail: Yes;  
Created On: 2/16/2024 1:37:07 PM

PO Number	Type	Vendor Name	Date Issued	Days Outstanding	PO Amount	Unencumbered Amount	Remaining Encumbrance
240198	Regular	Herrera Coaches, Inc.	10/6/2023	133	\$5,125.00	\$0.00	\$5,125.00
240201-1	Dollar	Staples	10/11/2023	128	\$135.29	\$133.02	\$2.27
240202	Dollar	Amazon.com	10/11/2023	128	\$160.00	\$155.90	\$4.10
240203	Regular	Raptor Technologies, LLC	10/12/2023	127	\$110.00	\$0.00	\$110.00
240204-1	Dollar	Amazon.com	10/12/2023	127	\$589.00	\$588.79	\$0.21
240211	Dollar	B & D Industries, Inc.	10/17/2023	122	\$300.00	\$288.23	\$11.77
240212-1	Dollar	Amazon.com	10/19/2023	120	\$289.82	\$288.72	\$1.10
240213	Dollar	Amazon.com	10/19/2023	120	\$410.42	\$410.23	\$0.19
240216	Dollar	Bill's Lock & Key, Inc.	10/23/2023	116	\$500.00	\$376.69	\$123.31
240217	Dollar	Renton Hardware Inc	10/25/2023	114	\$500.00	\$318.56	\$181.44
240219	Dollar	Amazon.com	10/26/2023	113	\$197.98	\$197.53	\$0.45
240221	Dollar	Cuddy & McCarthy LLP	10/26/2023	113	\$20,000.00	\$11,442.98	\$8,557.02
240223-2	Dollar	ASM Global - Albuquerque Convention Center	11/8/2023	100	\$5,122.95	\$0.00	\$5,122.95
240225	Dollar	Amazon.com	11/16/2023	92	\$85.51	\$80.45	\$5.06
240226	Dollar	Follett Content Solutions, LLC	11/20/2023	88	\$323.38	\$281.50	\$41.88
240227	Regular	For Inspiration and Recognition of Science and Technology	11/20/2023	88	\$6,000.00	\$0.00	\$6,000.00
240230	Dollar	ACT Finance	10/1/2023	138	\$5,100.00	\$3,417.00	\$1,683.00
240234	Regular	Jennifer M. Pena	11/21/2023	87	\$375.00	\$0.00	\$375.00
240237	Regular	APS - Transportation	11/3/2023	105	\$684.00	\$0.00	\$684.00
240238-1	Regular	Lexia Learning Systems LLC	11/22/2023	86	\$1,680.00	\$0.00	\$1,680.00
240239-1	Dollar	Evangel Christian Academy	11/22/2023	86	\$264.00	\$132.00	\$132.00
240241	Dollar	B & D Industries, Inc.	11/17/2023	91	\$14,483.81	\$14,483.75	\$0.06
240248-1	Regular	BMO	12/8/2023	70	\$2,818.57	\$2,478.07	\$340.50
240249	Dollar	Petersen Landscaping LLC	11/29/2023	79	\$5,000.00	\$4,547.54	\$452.46
240252-1	Dollar	Scenario Learning, LLC	12/8/2023	70	\$2,000.00	\$1,816.87	\$183.13
240254	Dollar	Brain and Behavioral Associates, PC	12/12/2023	66	\$2,000.00	\$0.00	\$2,000.00

# East Mountain High School

## Outstanding POs Report

Accounting Cycle: FY2024; PO Type: [All]; Vendor: [All]; Purchase Order: [All]; Account Expression: [All]; Include Tax and Shipping: No; Include Closed POs: No; Show Detail: Yes;  
Created On: 2/16/2024 1:37:07 PM

PO Number	Type	Vendor Name	Date Issued	Days Outstanding	PO Amount	Unencumbered Amount	Remaining Encumbrance
240255	Dollar	Jennifer M. Pena	9/1/2023	168	\$2,500.00	\$552.18	\$1,947.82
240259-1	Regular	BMO	12/27/2023	51	\$908.54	\$0.00	\$908.54
240261-1	Regular	BMO	1/3/2024	44	\$159.58	\$0.00	\$159.58
240265	Regular	BMO	1/10/2024	37	\$849.95	\$0.00	\$849.95
240268-1	Regular	BMO	1/16/2024	31	\$566.83	\$0.00	\$566.83
240269	Regular	BMO	1/12/2024	35	\$479.80	\$0.00	\$479.80
240270	Dollar	CollegeBoard	12/1/2023	77	\$2,500.00	\$1,121.25	\$1,378.75
240271	Regular	BMO	1/16/2024	31	\$6,660.84	\$0.00	\$6,660.84
240272	Dollar	Herrera Coaches, Inc.	1/16/2024	31	\$30,262.86	\$0.00	\$30,262.86
240273	Regular	BMO	1/17/2024	30	\$127.55	\$0.00	\$127.55
240274	Dollar	Monica Christofferson	1/18/2024	29	\$1,000.00	\$825.36	\$174.64
240275	Dollar	Brady Industries Inc	1/18/2024	29	\$500.00	\$0.00	\$500.00
240278	Regular	BMO	1/23/2024	24	\$138.47	\$0.00	\$138.47
240279	Dollar	Herff Jones, Inc.	1/25/2024	22	\$750.00	\$0.00	\$750.00
240280	Regular	Highland High School	1/25/2024	22	\$240.00	\$0.00	\$240.00
240282	Dollar	BMO	2/5/2024	11	\$580.00	\$0.00	\$580.00
240283	Regular	Springhill Suites North Journal Center	2/5/2024	11	\$2,411.94	\$0.00	\$2,411.94
240285	Regular	Staples	2/9/2024	7	\$209.30	\$0.00	\$209.30
240286-1	Regular	Amazon.com	2/14/2024	2	\$16.98	\$0.00	\$16.98
240287	Regular	West Las Vegas High School	2/14/2024	2	\$150.00	\$0.00	\$150.00
240289	Regular	Varsity Brands Holding Co., Inc.	2/8/2024	8	\$4,460.00	\$0.00	\$4,460.00
240290	Dollar	Jones School Supply	2/8/2024	8	\$37.86	\$0.00	\$37.86
240291	Regular	Follett Content Solutions, LLC	2/8/2024	8	\$27.99	\$0.00	\$27.99
240292	Regular	Stage Partners	2/8/2024	8	\$403.10	\$0.00	\$403.10
240293	Regular	Hyparspace LLC	2/8/2024	8	\$3,228.75	\$1,614.38	\$1,614.37
240294	Regular	Motivational Interviewing Training	2/12/2024	4	\$160.00	\$0.00	\$160.00

# East Mountain High School

## Outstanding POs Report

Accounting Cycle: FY2024; PO Type: [All]; Vendor: [All]; Purchase Order: [All]; Account Expression: [All]; Include Tax and Shipping: No; Include Closed POs: No; Show Detail: Yes;  
 Created On: 2/16/2024 1:37:07 PM

PO Number	Type	Vendor Name	Date Issued	Days Outstanding	PO Amount	Unencumbered Amount	Remaining Encumbrance
240295-1	Regular	Teacher Synergy, LLC	2/12/2024	4	\$350.00	\$0.00	\$350.00
240296	Regular	Monica Christofferson	2/8/2024	8	\$2,606.80	\$0.00	\$2,606.80
240297	Dollar	Awards, Etc.	2/8/2024	8	\$1,000.00	\$0.00	\$1,000.00
240298	Dollar	Jones School Supply	2/8/2024	8	\$1,800.00	\$0.00	\$1,800.00
240299	Dollar	Aspen Printing Co. Inc	2/8/2024	8	\$1,000.00	\$0.00	\$1,000.00
240300	Dollar	Campus Specialties	2/8/2024	8	\$500.00	\$0.00	\$500.00
240301	Dollar	Alliance Audio Visual	2/8/2024	8	\$1,000.00	\$0.00	\$1,000.00
240302	Dollar	B & D Industries, Inc.	2/14/2024	2	\$3,873.91	\$0.00	\$3,873.91
240303	Dollar	Muriel McClelland	12/15/2023	63	\$1,500.00	\$1,459.83	\$40.17
<b>Grand Total</b>					<b>\$1,287,198.61</b>	<b>\$739,796.61</b>	<b>\$547,402.00</b>

**East Mountain High School**

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Bank: **Wells Fargo**  
Account Description: **General Operational**  
Statement Date: **January 31, 2024**

Beginning balance per bank	\$	<b>2,030,887.48</b>
Cleared transactions:		
Checks and withdrawals	\$	<b>(547,130.47)</b>
Deposits and credits	\$	624,974.48
Other bank adjustments	\$	-
Ending balance per bank	\$	<b>2,108,731.49</b>
Plus: Outstanding Deposits	\$	-
Plus: Cleared items prior to entry	\$	-
Less: Outstanding checks	\$	<b>(33,394.15)</b>
<b>Balance per GL</b>	\$	<b>2,075,337.34</b>

# East Mountain High School

## Balance Sheet

Cycle: FY2024; Fund Class: [All]; Fund Columns: [All Non-Zero Funds]; Account Expression: [All]; Balance Date: 01/31/2024; Detail: No; Created On: 2/16/2024 5:03:12 PM

Description	11000	14000	23000	24106	24154	24308	24330	27109	27408	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	\$200.00
11020 - WF-Operating	\$1,039,837.00	\$6,446.49	\$35,007.86	(\$1,019.33)	(\$5,460.56)	\$6.14	(\$239,960.78)	\$3,387.65	\$0.00	(\$395.64)	\$1,247.60	(\$228,783.38)	\$0.00	\$1,076,783.44	\$373,185.36	\$15,055.49	\$2,075,337.34
13000 - Receivables	\$6,038.14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,038.14
<b>Subtotal of Account Type: Asset</b>	<b>\$1,046,075.14</b>	<b>\$6,446.49</b>	<b>\$35,007.86</b>	<b>(\$1,019.33)</b>	<b>(\$5,460.56)</b>	<b>\$6.14</b>	<b>(\$239,960.78)</b>	<b>\$3,387.65</b>	<b>\$0.00</b>	<b>(\$395.64)</b>	<b>\$1,247.60</b>	<b>(\$228,783.38)</b>	<b>\$0.00</b>	<b>\$1,076,783.44</b>	<b>\$373,185.36</b>	<b>\$15,055.49</b>	<b>\$2,081,575.48</b>
<b>Subtotal of Account Group: Assets</b>	<b>\$1,046,075.14</b>	<b>\$6,446.49</b>	<b>\$35,007.86</b>	<b>(\$1,019.33)</b>	<b>(\$5,460.56)</b>	<b>\$6.14</b>	<b>(\$239,960.78)</b>	<b>\$3,387.65</b>	<b>\$0.00</b>	<b>(\$395.64)</b>	<b>\$1,247.60</b>	<b>(\$228,783.38)</b>	<b>\$0.00</b>	<b>\$1,076,783.44</b>	<b>\$373,185.36</b>	<b>\$15,055.49</b>	<b>\$2,081,575.48</b>
21011 - Accounts Payable	\$5,800.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,800.00
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	\$1,083.52
23122 - Social Security	\$13,008.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,424.12	\$0.00	\$0.00	\$66.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,499.22
23123 - Medicare	\$3,231.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$566.92	\$0.00	\$0.00	\$15.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,814.06
23124 - State Retirement Contributions	\$69,296.49	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,854.63	\$0.00	\$0.00	\$175.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$82,326.68
23125 - Employee Insurance	\$26,948.81	\$0.00	\$0.00	(\$395.18)	\$0.00	\$0.00	\$5,623.09	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$32,176.72
23126 - Unemployment Insurance	\$781.25	\$0.00	\$0.00	\$2.79	\$0.00	\$6.78	\$129.03	\$0.00	\$0.00	\$2.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$922.03
23141 - Federal Income Taxes	\$8,541.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,226.17	\$0.00	\$0.00	\$33.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,800.74
23147 - Voluntary Deductions	\$8,616.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$795.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,411.77
24214 - State Taxes	\$6,788.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,086.57	\$0.00	\$0.00	\$16.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,892.03
<b>Subtotal of Account Type: Liability</b>	<b>\$144,097.61</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$392.39)</b>	<b>\$0.00</b>	<b>\$6.78</b>	<b>\$24,705.57</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$309.20</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>\$168,726.77</b>
32300 - Unreserved Fund Balance	\$650,842.98	\$6,446.49	(\$1,916.59)	(\$51,878.35)	(\$4,926.58)	(\$282,326.77)	(\$119,775.25)	\$0.00	(\$21,529.80)	(\$32,135.05)	\$1,247.60	\$0.00	(\$134,008.78)	\$961,573.56	\$400,984.96	\$15,055.49	\$1,387,653.91
Net Increase/Decrease	\$251,134.55	\$0.00	\$36,924.45	\$51,251.41	(\$533.98)	\$282,326.13	(\$144,891.10)	\$3,387.65	\$21,529.80	\$31,430.21	\$0.00	(\$228,783.38)	\$134,008.78	\$115,209.88	(\$27,799.60)	\$0.00	\$525,194.80
<b>Subtotal of Account Type: Fund Balance</b>	<b>\$901,977.53</b>	<b>\$6,446.49</b>	<b>\$35,007.86</b>	<b>(\$626.94)</b>	<b>(\$5,460.56)</b>	<b>(\$0.64)</b>	<b>(\$264,666.35)</b>	<b>\$3,387.65</b>	<b>\$0.00</b>	<b>(\$704.84)</b>	<b>\$1,247.60</b>	<b>(\$228,783.38)</b>	<b>\$0.00</b>	<b>\$1,076,783.44</b>	<b>\$373,185.36</b>	<b>\$15,055.49</b>	<b>\$1,912,848.71</b>
<b>Subtotal of Account Group: Liabilities/Fund Balance</b>	<b>\$1,046,075.14</b>	<b>\$6,446.49</b>	<b>\$35,007.86</b>	<b>(\$1,019.33)</b>	<b>(\$5,460.56)</b>	<b>\$6.14</b>	<b>(\$239,960.78)</b>	<b>\$3,387.65</b>	<b>\$0.00</b>	<b>(\$395.64)</b>	<b>\$1,247.60</b>	<b>(\$228,783.38)</b>	<b>\$0.00</b>	<b>\$1,076,783.44</b>	<b>\$373,185.36</b>	<b>\$15,055.49</b>	<b>\$2,081,575.48</b>

# East Mountain High School

## Account Summary Report - Revenues

Cycle: FY2024; Begin Date: 07/01/2023; End Date: 12/31/2023; Account Type: Revenue; Subtotal Elements: Fund;  
 Account Expression: [All]; Subtotal By Account Type: No; Include Unposted Transactions: No; Created On: 1/24/2024  
 11:49:02 AM

Description	Budget (YTD)	Actual (YTD)	Available (YTD)
Fees – Educational	\$ 52,992.00	\$ 53,306.44	\$ 314.44
Royalties	\$ -	\$ 31.96	\$ 31.96
Contributions and Donations From Private Sources	\$ -	\$ 186.69	\$ 186.69
Refund of Prior Year's Expenditures	\$ -	\$ 6,672.90	\$ 6,672.90
State Equalization Guarantee	\$ 4,900,937.94	\$ 2,450,468.95	\$ 2,450,468.99
Out of School Time	\$ 209,720.11	\$ 104,860.06	\$ 104,860.05
Access Board (e-Rate)	\$ 15,413.00	\$ 15,412.50	\$ 0.50
Non-Instructional Support	\$ 50,855.00	\$ 71,832.57	\$ 20,927.57
IDEA-B	\$ 54,362.00	\$ 51,878.35	\$ 2,483.65
Title III	\$ 25.00	\$ -	\$ 25.00
Title II	\$ 19,195.00	\$ 4,926.58	\$ 14,268.42
Carl Perkins	\$ 15,229.00	\$ -	\$ 15,229.00
ESSER III	\$ 318,614.00	\$ 119,775.25	\$ 198,838.75
GO Bonds Student Library Fund	\$ 3,599.00	\$ -	\$ 3,599.00
Instructional Materials Special Appropriation	\$ 5,665.84	\$ 5,665.84	\$ -
Career Technical Education	\$ 13,740.00	\$ -	\$ 13,740.00
Special Capital Outlay Appropriation	\$ 402,000.00	\$ -	\$ 402,000.00
Special Capital Outlay Appropriation PY	\$ 175,000.00	\$ -	\$ 175,000.00
HB-33	\$ 332,738.00	\$ 86,021.87	\$ 246,716.13
SB-9	\$ 168,764.00	\$ 43,251.85	\$ 125,512.15
<b>TOTAL ALL REVENUES</b>	<b>\$ 6,738,849.89</b>	<b>\$ 3,488,291.57</b>	<b>\$ 3,250,608.32</b>

# East Mountain High School

## Account Summary Report - Expenditures

Cycle: FY2024; Begin Date: 07/01/2023; End Date: 12/31/2023; Account Type: Expenditure; Subtotal Elements: Fund,Function; Account Expression: [All]; Subtotal By Account Type: No; Include Unposted Transactions: No; Created On: 1/24/2024 11:46:53 AM

Description	Budget (YTD)	Actual (YTD)	Encumbrance (YTD)	Available (YTD)
<b><u>Fund 11000 - Operational SEG</u></b>				
Function 1000 - Instruction	\$3,599,221.05	\$1,532,879.20	\$1,824,470.62	\$241,871.23
Function 2100 - Support Services-Students	\$657,378.00	\$231,054.12	\$250,457.70	\$175,866.18
Function 2200 - Support Services-Instruction	\$23,231.00	\$7,049.60	\$6,183.00	\$9,998.40
Function 2300 - Support Services-General Administration	\$230,203.00	\$112,713.76	\$132,226.99	(\$14,737.75)
Function 2400 - Support Services-School Administration	\$225,030.00	\$104,977.32	\$123,325.19	(\$3,272.51)
Function 2500 - Central Services	\$267,788.00	\$110,951.92	\$101,044.18	\$55,791.90
Function 2600 - Operation & Maintenance of Plant	\$430,626.00	\$341,632.34	\$123,542.53	(\$34,548.87)
Function 2700 - Student Transportation	\$45,586.00	\$4,157.91	\$20,150.77	\$21,277.32
<b>Total Fund 11000 - Operational</b>	<b>\$5,479,063.05</b>	<b>\$2,445,416.17</b>	<b>\$2,581,400.98</b>	<b>\$452,245.90</b>
<b><u>Fund 23000 - Activity Fund</u></b>				
Function 1000 - Instruction	\$50,855.00	\$43,738.64	\$14,163.21	(\$7,046.85)
<b>Total Fund 23000 - Activity Fund</b>	<b>\$50,855.00</b>	<b>\$43,738.64</b>	<b>\$14,163.21</b>	<b>(\$7,046.85)</b>
<b><u>Fund 24106 IDEA-B</u></b>				
Function 1000 - Instruction	\$54,362.00	\$0.00	\$0.00	\$54,362.00
Function 2100 - Support Services-Students	\$0.00	\$498.98	\$1,736.27	(\$2,235.25)
<b>Total Fund 24106 IDEA-B</b>	<b>\$54,362.00</b>	<b>\$498.98</b>	<b>\$1,736.27</b>	<b>\$52,126.75</b>
<b><u>Fund 24153 - Title III</u></b>				
Function 1000 - Instruction	\$25.00	\$0.00	\$0.00	\$25.00
<b>Total Fund 24153 - Title III</b>	<b>\$25.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$25.00</b>
<b><u>Fund 24154 - Title II</u></b>				
Function 1000 - Instruction	\$19,195.00	\$0.00	\$0.00	\$19,195.00
Function 2200 - Support Services-Instruction	\$0.00	\$5,460.56	\$0.00	(\$5,460.56)
<b>Total Fund 24154 - Title II</b>	<b>\$19,195.00</b>	<b>\$5,460.56</b>	<b>\$0.00</b>	<b>\$13,734.44</b>
<b><u>Fund 24174 Carl D Perkins Secondary</u></b>				
Function 1000 - Instruction	\$15,229.00	\$0.00	\$0.00	\$15,229.00
<b>Total Fund 24174 - Carl D Perkins Secondary</b>	<b>\$15,229.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$15,229.00</b>
<b><u>Fund 24301 CARES Act</u></b>				
Function 1000 - Instruction	\$0.00	\$74.72	\$0.00	(\$74.72)
<b>Total Fund 24301 - CARES Act</b>	<b>\$0.00</b>	<b>\$74.72</b>	<b>\$0.00</b>	<b>(\$74.72)</b>
<b><u>Fund 24308 CRRSA</u></b>				
Function 1000 - Instruction	\$0.00	\$214.75	\$0.00	(\$214.75)
<b>Total Fund 24308 - CRRSA</b>	<b>\$0.00</b>	<b>\$214.75</b>	<b>\$0.00</b>	<b>(\$214.75)</b>
<b><u>Fund 24330 - ESSER III</u></b>				
Function 1000 - Instruction	\$279,501.00	\$82,785.03	\$161,989.85	\$34,726.12
Function 2100 - Support Services-Students	\$0.00	\$85,780.26	\$157,764.97	(\$243,545.23)
Function 2400 - Support Services-School Administration	\$0.00	\$6,782.48	\$6,791.85	(\$13,574.33)
Function 2500 - Central Services	\$0.00	\$1,375.52	\$1,381.25	(\$2,756.77)
Function 2600 - Operation & Maintenance of Plant	\$39,113.00	\$31,913.10	\$53,974.53	(\$46,774.63)
<b>Total Fund 24330 - ESSER III</b>	<b>\$318,614.00</b>	<b>\$208,636.39</b>	<b>\$381,902.45</b>	<b>(\$271,924.84)</b>

# East Mountain High School

## Account Summary Report - Expenditures

Cycle: FY2024; Begin Date: 07/01/2023; End Date: 12/31/2023; Account Type: Expenditure; Subtotal Elements: Fund,Function; Account Expression: [All]; Subtotal By Account Type: No; Include Unposted Transactions: No; Created On: 1/24/2024 11:46:53 AM

Description	Budget (YTD)	Actual (YTD)	Encumbrance (YTD)	Available (YTD)
<b><u>Fund 26107 - REC/District Fiscal Agent</u></b>				
Function 1000 - Instruction	\$641.00	\$0.00	\$0.00	\$641.00
<b>Total Fund 26107 - REC/District Fiscal Agent</b>	<b>\$641.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$641.00</b>
<b><u>Fund 27107 - GO Bonds Student Library Fund</u></b>				
Function 2200 - Support Services-Instruction	\$3,599.00	\$0.00	\$0.00	\$3,599.00
<b>Total Fund 27107 - GO Bonds Student Library Fund</b>	<b>\$3,599.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,599.00</b>
<b><u>Fund 27109 - Instructional MaterialsSpecial Appropriation</u></b>				
Function 1000 - Instruction	\$5,665.84	\$2,278.19	\$92.03	\$3,295.62
<b>Total Fund 27109 - Instructional MaterialsSpecial Appropriation</b>	<b>\$5,665.84</b>	<b>\$2,278.19</b>	<b>\$92.03</b>	<b>\$3,295.62</b>
<b><u>Fund 27502 - Career Technical Education Program</u></b>				
Function 1000 - Instruction	\$13,740.00	\$0.00	\$0.00	\$13,740.00
<b>Total Fund 27502 - Career Technical Education Program</b>	<b>\$13,740.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$13,740.00</b>
<b><u>Fund 29102 - Private Direct Grants</u></b>				
Function 1000 - Instruction	\$1,248.00	\$0.00	\$0.00	\$1,248.00
<b>Total Fund 29102 - Private Direct Grants</b>	<b>\$1,248.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,248.00</b>
<b><u>Fund 31200 - PSCOC Lease Reimbursement</u></b>				
Function 4000 - Capital Outlay	\$0.00	\$196,100.04	\$196,100.04	(\$392,200.08)
<b>Fund 31200 - Public School Capital Outlay</b>	<b>\$0.00</b>	<b>\$196,100.04</b>	<b>\$196,100.04</b>	<b>(\$392,200.08)</b>
<b><u>Fund 31400 - Special Capital Outlay Appropriation</u></b>				
Function 4000 - Capital Outlay	\$577,000.00	\$0.00	\$0.00	\$577,000.00
<b>Total Fund 31400 - Special Capital Outlay Appropriation</b>	<b>\$577,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$577,000.00</b>
<b><u>Fund 31600 - HB-33</u></b>				
Function 2300 - Support Services-General Administration	\$2,000.00	\$859.96	\$0.00	\$1,140.04
Function 4000 - Capital Outlay	\$1,127,540.00	\$70,359.98	\$51,484.21	\$1,005,695.81
<b>Fund 31600 - HB-33</b>	<b>\$1,129,540.00</b>	<b>\$71,219.94</b>	<b>\$51,484.21</b>	<b>\$1,006,835.85</b>
<b><u>Fund 31701 - SB-9 Local</u></b>				
Function 2300 - Support Services-General Administration	\$1,518.00	\$432.40	\$0.00	\$1,085.60
Function 4000 - Capital Outlay	\$564,255.00	\$121,601.69	\$3,291.00	\$439,362.31
<b>Total Fund 31701 - SB-9 Local</b>	<b>\$565,773.00</b>	<b>\$122,034.09</b>	<b>\$3,291.00</b>	<b>\$440,447.91</b>
<b><u>Fund 31703 - SB-9 State Match</u></b>				
Function 1000 - Instruction	\$26,988.00	\$0.00	\$0.00	\$26,988.00
<b>Total Fund 31703 - SB-9 State Match</b>	<b>\$26,988.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$26,988.00</b>
<b>Grand Total Expenditures</b>	<b>\$8,261,537.89</b>	<b>\$3,095,672.47</b>	<b>\$3,230,170.19</b>	<b>\$1,935,695.23</b>

# East Mountain High School

## Bank Account Register Activity Report

Bank: [All]; Bank Account: 4941513491; Begin Date: 12/01/2023; End Date: 12/31/2023; Status: Non-Void; Created On: 1/24/2024 11:52:33 AM

Bank					
Wells Fargo					
Date	Number	Type	Payee/From	Deposit	Withdrawal
12/1/2023	12-001	Cash Receipt	Janison Education Inc. Refund	\$5,000.00	
12/4/2023	00067267	Journal Entry	Check #12756 voided on system but cashed by vendor.		\$102.77
12/4/2023	12-002	Cash Receipt	Speech & Debate Trip; B Basketball Winter fee; Donations; Yearbook; Model UN; Snack Bar	\$1,689.89	
12/6/2023		Payroll Liability Check	Internal Revenue Service		\$30,127.70
12/6/2023		Payroll Liability Check	NM Public Schools Insurance Authority		\$29,704.80
12/6/2023		Payroll Liability Check	NM Retiree Health Care Authority		\$8,233.90
12/6/2023	12-003	Cash Receipt	Speech & Debate; G & B Basketball Winter Fee, Basketball Jersey sale; Snack bar sale	\$1,255.25	
12/7/2023	12-004	Cash Receipt	Snack Bar; Hannah Flake Voya Refund	\$413.75	
12/7/2023	12-005	Cash Receipt	Huddle Tickets	\$1,480.00	
12/11/2023	12-006	Cash Receipt	G Basketball; Student Support; Snack Bar sales; Robotics/MESA	\$791.65	
12/12/2023		Payroll Liability Check	NM Educational Retirement Board		\$79,182.98
12/12/2023	12-007	Cash Receipt	SEG December 2023	\$408,411.49	
12/13/2023		AP Warrant	EMHS Foundation		\$32,683.34
12/13/2023		Payroll Liability Check	Wells Fargo Bank, N.A.		\$90,730.86
12/13/2023	12-009	Cash Receipt	G Basketball Winter fee; Model UN; Snack Bar	\$507.00	
12/13/2023	12902	AP Warrant	AAA Organic Pest Control, Inc.		\$113.01
12/13/2023	12903	AP Warrant	Albq. Basketball Officials' Assn.		\$6,626.52
12/13/2023	12904	AP Warrant	Amazon.com		\$31.59
12/13/2023	12905	AP Warrant	Awards, Etc.		\$348.06
12/13/2023	12906	AP Warrant	CamNet, Inc.		\$1,623.44
12/13/2023	12907	AP Warrant	Cooperative Educational Svcs		\$925.73
12/13/2023	12908	AP Warrant	Davidson, Shayna		\$76.98
12/13/2023	12909	AP Warrant	Peter Defries Corp DBA Dion's Pizza		\$547.50
12/13/2023	12910	AP Warrant	Evangel Christian Academy		\$132.00
12/13/2023	12911	AP Warrant	Five for a Dollar, LLC		\$849.00
12/13/2023	12912	AP Warrant	Follett Content Solutions, LLC		\$539.20
12/13/2023	12913	AP Warrant	Gardenswartz Team Sales		\$103.00
12/13/2023	12914	AP Warrant	Home Security Systems, LLC		\$154.98
12/13/2023	12915	AP Warrant	ItsQuest, Inc		\$2,294.47
12/13/2023	12916	AP Warrant	Millea, Amanda F		\$223.89
12/13/2023	12917	AP Warrant	Millennium Communications		\$100.88
12/13/2023	12918	AP Warrant	Moss Adams LLP		\$3,819.13
12/13/2023	12919	AP Warrant	Nee, Adelynn J		\$6,264.51
12/13/2023	12920	AP Warrant	New Mexico Association of Student Councils		\$1,535.00
12/13/2023	12921	AP Warrant	Petersen Landscaping LLC		\$1,595.63
12/13/2023	12922	AP Warrant	Public Charter Schools of New Mexico		\$2,160.00
12/13/2023	12923	AP Warrant	School Nurse Supply		\$182.00
12/13/2023	12924	AP Warrant	Smith III, Trey		\$1,349.32
12/13/2023	12925	AP Warrant	T-Mobile USA Inc.		\$280.00
12/13/2023	12926	AP Warrant	The Vigil Group, LLC		\$6,037.64
12/13/2023	12927	AP Warrant	Fiber Platform, LLC		\$718.00
12/13/2023	12928	AP Warrant	Waste Management of New Mexico, Inc.		\$570.21
12/13/2023	12929	AP Warrant	Heads Up Landscape Contractors LLC		\$1,404.35

# East Mountain High School

## Bank Account Register Activity Report

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Bank					
Wells Fargo					
Date	Number	Type	Payee/From	Deposit	Withdrawal
12/13/2023	12930	AP Warrant	Jennifer M. Pena		\$6,107.24
12/14/2023	00067268	Journal Entry	Voiding of stale dated check #12036.	\$434.02	
12/14/2023	12-010	Cash Receipt	Sandoval HB-33	\$1,914.91	
12/14/2023	12-011	Cash Receipt	Huddle Tickets	\$1,960.00	
12/15/2023	12-012	Cash Receipt	Sandoval SB-9	\$981.56	
12/18/2023		Payroll Liability Check	Allstate Workplace Division		\$1,546.66
12/18/2023		Payroll Liability Check	Pre-paid Legal Services, Inc.		\$516.30
12/18/2023	12-013	Cash Receipt	Robotics; English Expo; Speech and Debate; SAGA; Snack Bar Sale	\$1,357.57	
12/19/2023	12931	Payroll Liability Check	ING ReliaStar Life Ins Co		\$4,540.00
12/19/2023	12932	Payroll Liability Check	Matrix Trust Company		\$4,296.64
12/19/2023	12933	Payroll Liability Check	Security Benefit		\$1,000.00
12/19/2023	12934	Payroll Liability Check	United Way of Central New Mexico		\$60.00
12/19/2023	12935	AP Warrant	B & D Industries, Inc.		\$14,483.75
12/19/2023	12936	AP Warrant	Entranosa Water & Wastewater Assoc.		\$430.52
12/19/2023	12937	AP Warrant	Follett Content Solutions, LLC		\$77.65
12/19/2023	12938	AP Warrant	Herrera Coaches, Inc.		\$1,168.00
12/19/2023	12939	AP Warrant	Home Depot #3501		\$26.97
12/19/2023	12940	AP Warrant	Jennifer M. Pena		\$943.31
12/19/2023	12941	AP Warrant	Petersen Landscaping LLC		\$983.97
12/19/2023	12942	AP Warrant	Rothe, Pam J		\$214.75
12/19/2023	12943	AP Warrant	Millea, Amanda F		\$1,877.17
12/19/2023	12944	AP Warrant	Naylor, Nicole E		\$1,497.00
12/19/2023	12945	AP Warrant	Nee, Mary Charlotte		\$125.90
12/19/2023	12946	AP Warrant	Wood, Brandy A		\$89.33
12/20/2023		Payroll Liability Check	Internal Revenue Service		\$29,236.14
12/20/2023	00067266	Journal Entry	Booking of BMO purchases on 12/5/23 Statement		\$9,724.73
12/20/2023	12-014	Cash Receipt	NHS; Girls Soccer; Fall Pic 23; NHS; Senior Banner; Snack Bar Sales; Athletic Concession	\$2,083.27	
12/20/2023	12-015	Cash Receipt	OST December 2023	\$17,476.67	
12/20/2023	12-016	Cash Receipt	Bernalillo County HB-33 & SB-9	\$111,576.92	
12/21/2023	12-017	Cash Receipt	NHS; Grant for Model UN; Model UN; NHS; Snack Bar Sales	\$3,778.10	
12/22/2023	12-018	Cash Receipt	NHS; Boys Basketball final payment; Basketball Concession Sales	\$639.25	
12/26/2023		Payroll Liability Check	New Mexico Taxation and Revenue Department		\$8,264.84
12/27/2023		Payroll Liability Check	Wells Fargo Bank, N.A.		\$93,106.07
12/27/2023		AP Warrant	WEX Bank		\$211.73
12/28/2023	12-019	Cash Receipt	Huddle Tickets	\$839.00	
<b>Grand Total</b>				<b>\$562,590.30</b>	<b>\$491,901.06</b>

# East Mountain High School

## Issued and Closed POs Report

Accounting Cycle: FY2024; PO Type: [All]; Vendor: [All]; Purchase Order: [All]; Account Expression: [All]; Include Tax and Shipping: No; Include Closed POs: No; Show Detail: No; Created On: 1/24/2024 11:53:39 AM

PO Number	Type	Vendor Name	Date Issued	Days Outstanding	PO Amount	Unencumbered Amount	Remaining Encumbrance
240001	Dollar	AAA Organic Pest Control, Inc.	7/5/2023	203	\$1,300.00	\$444.16	\$855.84
240002	Dollar	Accountability & Compliance Resources LLC	7/5/2023	203	\$6,065.00	\$0.00	\$6,065.00
240003	Dollar	AJF Enterprises, Inc.	7/5/2023	203	\$38,000.00	\$18,802.72	\$19,197.28
240004	Dollar	Aspen Printing Co. Inc	7/5/2023	203	\$1,100.00	\$0.00	\$1,100.00
240005	Dollar	Awards, Etc.	7/5/2023	203	\$2,300.00	\$506.25	\$1,793.75
240006	Dollar	Awards, Etc.	7/5/2023	203	\$3,000.00	\$1,423.93	\$1,576.07
240007	Regular	Bernalillo County Fire & Rescue	7/5/2023	203	\$350.00	\$0.00	\$350.00
240008	Dollar	Bernalillo County Treasurer's Office	7/5/2023	203	\$10,000.00	\$2,651.30	\$7,348.70
240009	Regular	Bernalillo County	7/5/2023	203	\$100.00	\$50.00	\$50.00
240010	Dollar	CamNet, Inc.	7/5/2023	203	\$55,320.00	\$13,862.06	\$41,457.94
240011	Dollar	Trudy A. Candelaria	7/5/2023	203	\$23,000.00	\$7,596.56	\$15,403.44
240012-1	Dollar	Canon Financial Services, Inc.	7/25/2023	183	\$17,610.72	\$7,322.16	\$10,288.56
240013	Dollar	Century Link	7/5/2023	203	\$5,000.00	\$2,502.49	\$2,497.51
240014	Dollar	Peter Defries Corp DBA Dion's Pizza	7/5/2023	203	\$10,400.00	\$5,126.00	\$5,274.00
240015	Dollar	Edgenuity Inc.	7/5/2023	203	\$8,000.00	\$0.00	\$8,000.00
240016	Dollar	Entranosa Water & Wastewater Assoc.	7/5/2023	203	\$9,500.00	\$6,296.89	\$3,203.11
240017-1	Dollar	BC Technologies Co	10/27/2023	89	\$2,297.00	\$58.00	\$2,239.00
240018-1	Dollar	Fire Safety Industries	11/8/2023	77	\$650.00	\$109.65	\$540.35
240020	Dollar	George Trujillo	7/5/2023	203	\$400.00	\$199.30	\$200.70
240022	Dollar	Holcomb Law Office	7/5/2023	203	\$15,000.00	\$573.64	\$14,426.36
240023	Dollar	ItsQuest, Inc	7/5/2023	203	\$48,000.00	\$27,332.14	\$20,667.86
240024	Dollar	Jostens	7/5/2023	203	\$5,000.00	\$2,858.35	\$2,141.65
240025	Dollar	Albq. Basketball Officials' Assn.	7/5/2023	203	\$7,500.00	\$0.00	\$7,500.00
240026	Dollar	Home Security Systems, LLC	7/5/2023	203	\$2,700.00	\$443.95	\$2,256.05
240027	Dollar	Albuquerque Softball Officials Assoc	7/5/2023	203	\$1,500.00	\$0.00	\$1,500.00
240028	Dollar	NAPA Auto Parts	7/5/2023	203	\$1,000.00	\$0.00	\$1,000.00
240029	Dollar	Moss Adams LLP	7/5/2023	203	\$25,750.00	\$25,460.86	\$289.14
240030	Dollar	NM Gas Company, Inc.	7/5/2023	203	\$20,000.00	\$3,065.30	\$16,934.70
240032	Dollar	PNM Electric	7/5/2023	203	\$35,000.00	\$18,810.88	\$16,189.12
240033	Dollar	SMPC Architects	7/5/2023	203	\$20,000.00	\$0.00	\$20,000.00
240034	Dollar	Tillery Chevrolet	7/5/2023	203	\$1,000.00	\$710.47	\$289.53

# East Mountain High School

## Issued and Closed POs Report

Accounting Cycle: FY2024; PO Type: [All]; Vendor: [All]; Purchase Order: [All]; Account Expression: [All]; Include Tax and Shipping: No; Include Closed POs: No; Show Detail: No; Created On: 1/24/2024 11:53:39 AM

PO Number	Type	Vendor Name	Date Issued	Days Outstanding	PO Amount	Unencumbered Amount	Remaining Encumbrance
240035	Dollar	T-Mobile USA Inc.	7/5/2023	203	\$1,900.00	\$1,120.00	\$780.00
240036	Dollar	Fiber Platform, LLC	7/5/2023	203	\$8,700.00	\$5,026.00	\$3,674.00
240037	Dollar	Verizon Wireless	7/5/2023	203	\$750.00	\$311.19	\$438.81
240038	Dollar	Waste Management of New Mexico, Inc.	7/5/2023	203	\$9,775.00	\$5,349.69	\$4,425.31
240039	Dollar	WEX Bank	7/5/2023	203	\$5,000.00	\$1,210.01	\$3,789.99
240049-1	Dollar	Staples	7/25/2023	183	\$2,376.14	\$2,368.34	\$7.80
240050	Dollar	B & D Industries, Inc.	7/6/2023	202	\$953.68	\$951.44	\$2.24
240053	Regular	Staples, Inc.	7/7/2023	201	\$48,061.25	\$48,061.25	\$0.00
240055-1	Dollar	Sandia Prep Athletic Dept.	7/1/2023	207	\$800.00	\$400.00	\$400.00
240061	Dollar	Home Depot #3501	7/12/2023	196	\$1,500.00	\$1,180.09	\$319.91
240062	Dollar	Coffetime Bottled Water & Coffee Service, LLC	7/10/2023	198	\$1,300.00	\$867.46	\$432.54
240063	Regular	James Smith	7/12/2023	196	\$150.00	\$0.00	\$150.00
240066-1	Dollar	Bill's Lock & Key, Inc.	7/20/2023	188	\$2,231.69	\$2,204.97	\$26.72
240068	Dollar	Los Altos Golf Course	7/17/2023	191	\$2,000.00	\$0.00	\$2,000.00
240070	Regular	Simply Design	7/1/2023	207	\$377.56	\$0.00	\$377.56
240074	Regular	Qualtrics, LLC	7/24/2023	184	\$1,600.00	\$0.00	\$1,600.00
240075	Dollar	The Vigil Group, LLC	7/24/2023	184	\$72,635.85	\$36,225.84	\$36,410.01
240076-1	Dollar	Public Charter Schools of New Mexico	10/20/2023	96	\$7,760.00	\$2,160.00	\$5,600.00
240077	Dollar	Zoom Video Communications, Inc.	7/24/2023	184	\$1,400.00	\$0.00	\$1,400.00
240078	Dollar	NMASBO	7/24/2023	184	\$1,000.00	\$0.00	\$1,000.00
240079	Dollar	Millennium Communications	7/24/2023	184	\$2,450.00	\$306.10	\$2,143.90
240080	Dollar	Raptor Technologies, LLC	7/24/2023	184	\$500.00	\$0.00	\$500.00
240083	Dollar	Deeloh Technologies, Inc.	7/24/2023	184	\$1,000.00	\$0.00	\$1,000.00
240085	Regular	VEX Robotics, Inc.	7/31/2023	177	\$4,981.19	\$4,690.93	\$290.26
240090	Dollar	Staples	8/1/2023	176	\$543.23	\$47.02	\$496.21
240091	Dollar	Amazon.com	8/2/2023	175	\$3,000.00	\$1,162.94	\$1,837.06
240093	Regular	Heads Up Landscape Contractors LLC	8/3/2023	174	\$14,043.50	\$8,180.61	\$5,862.89
240095	Dollar	Herrera School Buses, Inc.	8/3/2023	174	\$5,429.00	\$2,100.00	\$3,329.00
240096	Dollar	Herrera Coaches, Inc.	8/3/2023	174	\$25,824.00	\$20,159.35	\$5,664.65
240097	Regular	Cooperative Educational Svcs	8/24/2023	153	\$38,158.69	\$38,158.69	\$0.00
240098	Regular	Allied 100, LLC	8/3/2023	174	\$174.00	\$0.00	\$174.00

# East Mountain High School

## Issued and Closed POs Report

Accounting Cycle: FY2024; PO Type: [All]; Vendor: [All]; Purchase Order: [All]; Account Expression: [All]; Include Tax and Shipping: No; Include Closed POs: No; Show Detail: No; Created On: 1/24/2024 11:53:39 AM

PO Number	Type	Vendor Name	Date Issued	Days Outstanding	PO Amount	Unencumbered Amount	Remaining Encumbrance
240106	Regular	Stephanie Schroeder	7/1/2023	207	\$1,300.00	\$0.00	\$1,300.00
240107	Regular	Lisa Keck	7/1/2023	207	\$312.00	\$104.00	\$208.00
240108	Dollar	B & D Industries, Inc.	8/15/2023	162	\$3,000.00	\$2,060.71	\$939.29
240109	Dollar	LSG and Associates Inc.	8/15/2023	162	\$2,500.00	\$1,090.62	\$1,409.38
240110	Dollar	B & D Industries, Inc.	8/15/2023	162	\$3,000.00	\$807.03	\$2,192.97
240112-2	Regular	Amazon.com	9/27/2023	119	\$255.88	\$125.88	\$130.00
240114-1	Dollar	Amazon.com	8/21/2023	156	\$243.05	\$210.09	\$32.96
240115	Dollar	Amazon.com	8/18/2023	159	\$437.75	\$414.47	\$23.28
240120-1	Dollar	Staples	8/21/2023	156	\$2,500.00	\$1,748.57	\$751.43
240122	Regular	Follett Content Solutions, LLC	8/21/2023	156	\$527.75	\$0.00	\$527.75
240123-1	Regular	DEMCO	10/18/2023	98	\$6.60	\$0.00	\$6.60
240124	Regular	Jennifer M. Pena	8/16/2023	161	\$9,433.06	\$9,433.06	\$0.00
240124-1	Regular	Jennifer M. Pena	10/29/2023	87	\$6,218.38	\$3,553.36	\$2,665.02
240129	Dollar	Amazon.com	8/23/2023	154	\$78.75	\$77.97	\$0.78
240130	Dollar	EMHS Foundation	7/1/2023	207	\$392,200.08	\$228,783.38	\$163,416.70
240132	Dollar	Peter Lucero	8/23/2023	154	\$4,000.00	\$0.00	\$4,000.00
240135-1	Dollar	B & D Industries, Inc.	8/25/2023	152	\$13,287.96	\$9,198.24	\$4,089.72
240136	Regular	Amazon.com	8/25/2023	152	\$74.60	\$69.80	\$4.80
240140-2	Dollar	Cooperative Educational Svcs	11/21/2023	64	\$22,104.19	\$2,269.45	\$19,834.74
240145	Dollar	B & D Industries, Inc.	8/31/2023	146	\$5,246.39	\$0.00	\$5,246.39
240148	Regular	Varsity Brands Holding Co., Inc.	8/31/2023	146	\$1,113.00	\$0.00	\$1,113.00
240150	Regular	Follett Content Solutions, LLC	9/5/2023	141	\$591.89	\$137.48	\$454.41
240154	Regular	Amazon.com	9/7/2023	139	\$23.91	\$0.00	\$23.91
240157-1	Dollar	NMAA HS Soccer Paymaster	10/12/2023	104	\$1,000.00	\$655.00	\$345.00
240158	Regular	Los Alamos Golf Association	9/8/2023	138	\$80.00	\$0.00	\$80.00
240159	Dollar	Amazon.com	9/12/2023	134	\$129.77	\$74.07	\$55.70
240160	Dollar	Amazon.com	9/12/2023	134	\$877.42	\$865.50	\$11.92
240161	Dollar	Fisher Scientific	9/12/2023	134	\$87.25	\$19.43	\$67.82
240163-1	Regular	Amazon.com	9/1/2023	145	\$141.90	\$0.00	\$141.90
240165-1	Dollar	CNM	9/16/2023	130	\$4,000.00	\$3,201.50	\$798.50
240168-1	Regular	BMO	9/13/2023	133	\$66.00	\$0.00	\$66.00

# East Mountain High School

## Issued and Closed POs Report

Accounting Cycle: FY2024; PO Type: [All]; Vendor: [All]; Purchase Order: [All]; Account Expression: [All]; Include Tax and Shipping: No; Include Closed POs: No; Show Detail: No; Created On: 1/24/2024 11:53:39 AM

PO Number	Type	Vendor Name	Date Issued	Days Outstanding	PO Amount	Unencumbered Amount	Remaining Encumbrance
240172	Regular	Amazon.com	9/19/2023	127	\$1,242.01	\$1,078.58	\$163.43
240174	Regular	New Mexico Association of Student Councils	9/21/2023	125	\$405.00	\$0.00	\$405.00
240177	Regular	APS - Transportation	9/22/2023	124	\$684.00	\$684.00	\$0.00
240179	Regular	Tammy Abts	9/22/2023	124	\$1,047.33	\$1,047.33	\$0.00
240182-1	Dollar	Amazon.com	9/26/2023	120	\$26.45	\$26.34	\$0.11
240184	Dollar	Gardenswartz Team Sales	9/27/2023	119	\$7,500.00	\$1,703.00	\$5,797.00
240186	Regular	B & D Industries, Inc.	9/27/2023	119	\$3,876.76	\$0.00	\$3,876.76
240190-1-1	Dollar	Follett Corporation	9/29/2023	117	\$2,000.00	\$7.69	\$1,992.31
240192-3	Dollar	Hypertec USA, Inc.	10/29/2023	87	\$2,784.31	\$0.00	\$2,784.31
240194	Dollar	Amazon.com	10/6/2023	110	\$296.80	\$284.70	\$12.10
240197	Dollar	Herrera Coaches, Inc.	10/6/2023	110	\$3,197.84	\$0.00	\$3,197.84
240198	Regular	Herrera Coaches, Inc.	10/6/2023	110	\$5,125.00	\$0.00	\$5,125.00
240201-1	Dollar	Staples	10/11/2023	105	\$135.29	\$133.02	\$2.27
240202	Dollar	Amazon.com	10/11/2023	105	\$160.00	\$155.90	\$4.10
240203	Regular	Raptor Technologies, LLC	10/12/2023	104	\$110.00	\$0.00	\$110.00
240204-1	Dollar	Amazon.com	10/12/2023	104	\$589.00	\$588.79	\$0.21
240211	Dollar	B & D Industries, Inc.	10/17/2023	99	\$300.00	\$288.23	\$11.77
240212-1	Dollar	Amazon.com	10/19/2023	97	\$289.82	\$288.72	\$1.10
240213	Dollar	Amazon.com	10/19/2023	97	\$410.42	\$410.23	\$0.19
240216	Dollar	Bill's Lock & Key, Inc.	10/23/2023	93	\$500.00	\$376.69	\$123.31
240217	Dollar	Renton Hardware Inc	10/25/2023	91	\$500.00	\$318.56	\$181.44
240219	Dollar	Amazon.com	10/26/2023	90	\$197.98	\$197.53	\$0.45
240221	Dollar	Cuddy & McCarthy LLP	10/26/2023	90	\$20,000.00	\$3,865.10	\$16,134.90
240223-2	Dollar	ASM Global - Albuquerque Convention Center	11/8/2023	77	\$5,122.95	\$0.00	\$5,122.95
240225	Dollar	Amazon.com	11/16/2023	69	\$85.51	\$80.45	\$5.06
240226	Dollar	Follett Content Solutions, LLC	11/20/2023	65	\$323.38	\$77.65	\$245.73
240227	Regular	For Inspiration and Recognition of Science and Technology	11/20/2023	65	\$6,000.00	\$0.00	\$6,000.00
240230	Dollar	ACT Finance	10/1/2023	115	\$5,100.00	\$3,417.00	\$1,683.00
240234	Regular	Jennifer M. Pena	11/21/2023	64	\$375.00	\$0.00	\$375.00
240237	Regular	APS - Transportation	11/3/2023	82	\$684.00	\$0.00	\$684.00

# East Mountain High School

## Issued and Closed POs Report

Accounting Cycle: FY2024; PO Type: [All]; Vendor: [All]; Purchase Order: [All]; Account Expression: [All]; Include Tax and Shipping: No; Include Closed POs: No; Show Detail: No; Created On: 1/24/2024 11:53:39 AM

PO Number	Type	Vendor Name	Date Issued	Days Outstanding	PO Amount	Unencumbered Amount	Remaining Encumbrance
240238-1	Regular	Lexia Learning Systems LLC	11/22/2023	63	\$1,680.00	\$0.00	\$1,680.00
240239-1	Dollar	Evangel Christian Academy	11/22/2023	63	\$264.00	\$132.00	\$132.00
240241	Dollar	B & D Industries, Inc.	11/17/2023	68	\$14,483.81	\$14,483.75	\$0.06
240248-1	Regular	BMO	12/8/2023	47	\$2,818.57	\$0.00	\$2,818.57
240249	Dollar	Petersen Landscaping LLC	11/29/2023	56	\$5,000.00	\$2,579.60	\$2,420.40
240250	Regular	Follett Content Solutions, LLC	12/8/2023	47	\$325.40	\$0.00	\$325.40
240252-1	Dollar	Scenario Learning, LLC	12/8/2023	47	\$2,000.00	\$1,816.87	\$183.13
240254	Dollar	Brain and Behavioral Associates, PC	12/12/2023	43	\$2,000.00	\$0.00	\$2,000.00
240255	Dollar	Jennifer M. Pena	9/1/2023	145	\$2,500.00	\$552.18	\$1,947.82
240259-1	Regular	BMO	12/27/2023	28	\$908.54	\$0.00	\$908.54
240260	Regular	Brady Industries Inc	1/3/2024	21	\$4,497.75	\$0.00	\$4,497.75
240261-1	Regular	BMO	1/3/2024	21	\$159.58	\$0.00	\$159.58
240262	Regular	Amazon.com	12/11/2023	44	\$127.46	\$0.00	\$127.46
240265	Regular	BMO	1/10/2024	14	\$849.95	\$0.00	\$849.95
240266-1	Dollar	Gas Athletics LLC	1/8/2024	16	\$2,000.00	\$0.00	\$2,000.00
240267	Regular	VEX Robotics, Inc.	12/8/2023	47	\$343.46	\$0.00	\$343.46
240268-1	Regular	BMO	1/16/2024	8	\$566.83	\$0.00	\$566.83
240269	Regular	BMO	1/12/2024	12	\$479.80	\$0.00	\$479.80
240270	Dollar	CollegeBoard	12/1/2023	54	\$2,500.00	\$1,121.25	\$1,378.75
240271	Regular	BMO	1/16/2024	8	\$6,660.84	\$0.00	\$6,660.84
240272	Dollar	Herrera Coaches, Inc.	1/16/2024	8	\$30,262.86	\$0.00	\$30,262.86
240273	Regular	BMO	1/17/2024	7	\$127.55	\$0.00	\$127.55
240274	Dollar	Monica Christofferson	1/18/2024	6	\$1,000.00	\$0.00	\$1,000.00
240275	Dollar	Brady Industries Inc	1/18/2024	6	\$500.00	\$0.00	\$500.00
240276	Dollar	BYU Independent Study	1/22/2024	2	\$199.00	\$0.00	\$199.00
240277	Regular	Staples	1/23/2024	1	\$1,859.67	\$0.00	\$1,859.67
240278	Regular	BMO	1/23/2024	1	\$138.47	\$0.00	\$138.47
<b>Grand Total</b>					<b>\$1,271,377.47</b>	<b>\$629,063.75</b>	<b>\$642,313.72</b>

## East Mountain High School

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Bank: **Wells Fargo**  
Account Description: **General Operational**  
Statement Date: **December 31, 2023**

Beginning balance per bank	\$	2,012,604.55
Cleared transactions:		
Checks and withdrawals	\$	(544,307.37)
Deposits and credits	\$	562,590.30
Other bank adjustments	\$	-
Ending balance per bank	<u>\$</u>	<u>2,030,887.48</u>

Plus: Outstanding Deposits	\$	-
Plus: Cleared items prior to entry	\$	-
Less: Outstanding checks	<u>\$</u>	<u>(88,558.17)</u>
<b>Balance per GL</b>	<u>\$</u>	<u>1,942,329.31</u>

# East Mountain High School

## Balance Sheet Report

Cycle: FY2024; Fund Class: [All]; Fund Columns: [All Non-Zero Funds]; Account Expression: [All]; Balance Date: 12/31/2023; Detail: No; Created On: 1/24/2024 11:55:30 AM

Description	11000	14000	23000	24106	24154	24301
11000 - Cash Assets	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
11020 - WF-Operating	\$974,408.44	\$6,446.49	\$26,177.34	(\$891.37)	(\$5,460.56)	(\$74.72)
13000 - Receivables	\$6,038.14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Subtotal of Account Type: Asset</b>	<b>\$980,646.58</b>	<b>\$6,446.49</b>	<b>\$26,177.34</b>	<b>(\$891.37)</b>	<b>(\$5,460.56)</b>	<b>(\$74.72)</b>
<b>Subtotal of Account Group: Assets</b>	<b>\$980,646.58</b>	<b>\$6,446.49</b>	<b>\$26,177.34</b>	<b>(\$891.37)</b>	<b>(\$5,460.56)</b>	<b>(\$74.72)</b>
21011 - Accounts Payable	\$5,800.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
23011 - Accrued Salaries and Benefits	\$1,083.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
23122 - Social Security	\$12,516.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
23123 - Medicare	\$3,352.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
23124 - State Retirement Contributions	\$70,553.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
23125 - Employee Insurance	\$26,745.32	\$0.00	\$0.00	(\$395.18)	\$0.00	\$0.00
23126 - Unemployment Insurance	\$377.07	\$0.00	\$0.00	\$2.79	\$0.00	\$0.00
23127 - Workers Compensation Fee Payable	\$199.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
23141 - Federal Income Taxes	\$10,095.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
23147 - Voluntary Deductions	\$3,008.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
24214 - State Taxes	\$7,056.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Subtotal of Account Type: Liability</b>	<b>\$140,788.37</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$392.39)</b>	<b>\$0.00</b>	<b>\$0.00</b>
32300 - Unreserved Fund Balance	\$654,334.88	\$6,446.49	(\$1,916.59)	(\$51,878.35)	(\$4,926.58)	\$0.00
Net Increase/Decrease	\$185,523.33	\$0.00	\$28,093.93	\$51,379.37	(\$533.98)	(\$74.72)
<b>Subtotal of Account Type: Fund Balance/Retained Earnings</b>	<b>\$839,858.21</b>	<b>\$6,446.49</b>	<b>\$26,177.34</b>	<b>(\$498.98)</b>	<b>(\$5,460.56)</b>	<b>(\$74.72)</b>
<b>Subtotal of Account Group: Liabilities/Fund Balance</b>	<b>\$980,646.58</b>	<b>\$6,446.49</b>	<b>\$26,177.34</b>	<b>(\$891.37)</b>	<b>(\$5,460.56)</b>	<b>(\$74.72)</b>

24308	24330	26107	26222	27109	27408	28211	29102
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
(\$208.61)	(\$184,238.30)	\$0.41	\$4,000.00	\$3,387.84	\$0.00	\$1.09	\$1,247.60
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>(\$208.61)</b>	<b>(\$184,238.30)</b>	<b>\$0.41</b>	<b>\$4,000.00</b>	<b>\$3,387.84</b>	<b>\$0.00</b>	<b>\$1.09</b>	<b>\$1,247.60</b>
<b>(\$208.61)</b>	<b>(\$184,238.30)</b>	<b>\$0.41</b>	<b>\$4,000.00</b>	<b>\$3,387.84</b>	<b>\$0.00</b>	<b>\$1.09</b>	<b>\$1,247.60</b>
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$2,424.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$566.94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$12,854.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$5,605.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$6.78	\$97.50	\$0.00	\$0.00	\$0.00	\$0.00	\$1.09	\$0.00
\$0.00	\$36.77	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$1,309.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$394.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$1,109.15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>\$6.78</b>	<b>\$24,398.09</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1.09</b>	<b>\$0.00</b>
(\$282,326.77)	(\$119,775.25)	\$0.41	\$0.00	\$0.19	(\$21,529.80)	(\$32,135.05)	\$1,247.60
\$282,111.38	(\$88,861.14)	\$0.00	\$4,000.00	\$3,387.65	\$21,529.80	\$32,135.05	\$0.00
<b>(\$215.39)</b>	<b>(\$208,636.39)</b>	<b>\$0.41</b>	<b>\$4,000.00</b>	<b>\$3,387.84</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,247.60</b>
<b>(\$208.61)</b>	<b>(\$184,238.30)</b>	<b>\$0.41</b>	<b>\$4,000.00</b>	<b>\$3,387.84</b>	<b>\$0.00</b>	<b>\$1.09</b>	<b>\$1,247.60</b>

<b>31200</b>	<b>31400</b>	<b>31600</b>	<b>31701</b>	<b>31703</b>	<b>Total</b>
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00
(\$196,100.04)	\$0.00	\$976,375.49	\$322,202.72	\$15,055.49	\$1,942,329.31
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,038.14
<b>(\$196,100.04)</b>	<b>\$0.00</b>	<b>\$976,375.49</b>	<b>\$322,202.72</b>	<b>\$15,055.49</b>	<b>\$1,948,567.45</b>
<b>(\$196,100.04)</b>	<b>\$0.00</b>	<b>\$976,375.49</b>	<b>\$322,202.72</b>	<b>\$15,055.49</b>	<b>\$1,948,567.45</b>
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,800.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,083.52
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,940.42
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,919.46
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$83,407.82
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$31,955.42
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$485.23
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$236.50
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,405.17
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,403.21
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,165.19
<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$164,801.94</b>
\$0.00	(\$134,008.78)	\$961,573.56	\$400,984.96	\$15,055.49	\$1,391,146.41
(\$196,100.04)	\$134,008.78	\$14,801.93	(\$78,782.24)	\$0.00	\$392,619.10
<b>(\$196,100.04)</b>	<b>\$0.00</b>	<b>\$976,375.49</b>	<b>\$322,202.72</b>	<b>\$15,055.49</b>	<b>\$1,783,765.51</b>
<b>(\$196,100.04)</b>	<b>\$0.00</b>	<b>\$976,375.49</b>	<b>\$322,202.72</b>	<b>\$15,055.49</b>	<b>\$1,948,567.45</b>



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, 2023



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**East Mountain High School**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Official Roster (unaudited)**  
**June 30, 2023**

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**East Mountain High School Governing Council**

Glenn Gushman, President

Bradley Hosmer, Vice President

Karen Thompson, Member

Janea Davis, Member

Harley McDaniel, Member

**East Mountain High School Administration**

Trey Smith, Head Administrator/Principal

Amanda Millea, Assistant Principal

Mike Vigil, Business Manager

**East Mountain High School Foundation Board**

Ryan Berryman, President

Elveta Bishop, Vice President

Ryan C. Knight, Treasurer

Amanda Maes, Secretary

Hannah Wood, Member at Large

Charlotte Nee, Board Member

Jessica Simmons, Board Member

## **Report of Independent Auditors**

The Governing Council  
East Mountain High School and Foundation  
and  
Mr. Joseph M. Maestas, P.E.  
New Mexico State Auditor

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the financial statements of the governmental activities, the aggregate discretely presented component unit, each major fund, the aggregate remaining fund information, and the budgetary comparison of the general fund and special revenue funds of East Mountain High School and Foundation (the School) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the School's basic financial statements as listed in the table of contents.

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

#### ***Basis for Opinions***

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

#### ***Emphasis of Matter – Reporting Entity***

As discussed in Note 1, the financial statements present only the School and do not purport to, and do not, present fairly the financial position of the Albuquerque Public Schools as of June 30, 2023, and the changes in its 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.

### ***Emphasis of Matter – New Accounting Pronouncement***

As discussed in Note 1 to the financial statements, the School adopted the provisions of GASB No. 96, *Subscription-Based Information Technology Agreements*. Our opinion is not modified with respect to that matter.

### ***Responsibilities of Management for the Financial Statements***

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the School's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the School's ability to continue as a going concern for a reasonable period of time.

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

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

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 6 through 11 and 54 through 57 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise East Mountain High School and Foundation's basic financial statements. The combining balance sheets-non-major governmental funds, combining statement of revenues, expenditures, and changes in fund balance-non-major governmental funds, legislative capital outlay (Fund 31400) statement of revenues, expenditures, and changes in fund balance-budget (budgetary basis) and actual, capital improvements HB-33 (Fund 31600) statement of revenues, expenditures, and changes in fund balance-budget (budgetary basis) and actual, capital improvements SB-9 local (Fund 31701) statement of revenues, expenditures, and changes in fund balance-budget (budgetary basis) and actual, schedule of collateral pledged by depository for public funds, schedule of cash and cash equivalents, and cash reconciliation are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining balance sheets-non-major governmental funds, combining statement of revenues, expenditures, and changes in fund balance-non-major governmental funds, legislative capital outlay (Fund 31400) statement of revenues, expenditures, and changes in fund balance-budget (budgetary basis) and actual, capital improvements HB-33 (Fund 31600) statement of revenues, expenditures, and changes in fund balance-budget (budgetary basis) and actual, capital improvements SB-9 local (Fund 31701) statement of revenues, expenditures, and changes in fund balance-budget (budgetary basis) and actual, schedule of collateral pledged by depository for public funds, schedule of cash and cash equivalents, and cash reconciliation is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated November 7, 2023 on our consideration of East Mountain High School and Foundation'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 the effectiveness of East Mountain High School and Foundation'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 East Mountain High School and Foundation's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "Moss Adams LLP".

Albuquerque, New Mexico  
November 7, 2023

**East Mountain High School**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Management's Discussion and Analysis**  
**Year Ended June 30, 2023**

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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, 2023. 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, 2023 was 372 students, an increase of 8 students over the 2022 ADM of 364.

***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 Position and the Statement of Activities. The Statement of Net 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 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, 2023**

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The two government-wide statements report the School's net (deficit) position and how it has 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 2023 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, 2023**

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**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 \$1,538,597 when compared to prior year. Total liabilities and deferred inflows of resources exceeded total assets and deferred outflows of resources by \$6,698,614 as of June 30, 2023. This deficit is primarily related to the net pension liability and other post-employment benefits of \$4,940,139.

**Table A-1**  
**The School's Net Position**

	FY 2023	FY 2022	Amount Change	Total % Change
<b>Assets</b>				
Current and other assets	\$ 2,269,666	\$ 1,999,130	\$ 270,536	14%
Capital and noncurrent assets	1,961,205	2,124,090	(162,885)	-8%
Total assets	4,230,871	4,123,220	107,651	3%
Deferred outflows of resources	3,100,451	4,746,699	(1,646,248)	-35%
Total assets and deferred outflows of resources	<u>\$ 7,331,322</u>	<u>\$ 8,869,919</u>	<u>\$ (1,538,597)</u>	<u>-17%</u>
<b>Liabilities</b>				
Current liabilities	\$ 615,684	\$ 412,394	\$ 203,290	49%
Noncurrent liabilities	8,474,113	7,693,766	780,347	10%
Total liabilities	9,089,797	8,106,160	983,637	12%
Deferred inflows of resources	4,940,139	7,782,131	(2,841,992)	-37%
<b>Net position</b>				
Net investment in capital assets	737,969	618,386	119,583	19%
Restricted	2,044,635	1,244,413	800,222	64%
Unrestricted (deficit)	(9,481,218)	(8,881,171)	(600,047)	7%
Total net position (deficit)	<u>(6,698,614)</u>	<u>(7,018,372)</u>	<u>319,758</u>	<u>-5%</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 7,331,322</u>	<u>\$ 8,869,919</u>	<u>\$ (1,538,597)</u>	<u>-17%</u>

**East Mountain High School**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Management's Discussion and Analysis**  
**Year Ended June 30, 2023**

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

	FY 2023	FY 2022	Amount Change	Total % Change
Revenues				
Program revenues				
Charges for services	\$ 109,710	\$ 90,633	\$ 19,077	21%
Operating grants and contributions	872,839	472,481	400,358	85%
Capital grants and contributions	448,843	308,640	140,203	45%
Total program revenues	<u>1,431,392</u>	<u>871,754</u>	<u>559,638</u>	<u>64%</u>
General revenues				
State equalization guarantee	4,064,971	3,647,826	417,145	11%
Miscellaneous	145,255	102,397	42,858	42%
Property taxes	479,104	446,730	32,374	7%
Total general revenue	<u>4,689,330</u>	<u>4,196,953</u>	<u>492,377</u>	<u>12%</u>
Total revenues	<u>6,120,722</u>	<u>5,068,707</u>	<u>1,052,015</u>	<u>21%</u>
Expenses				
Instruction	3,403,654	2,721,836	681,818	25%
Support services	1,690,404	1,685,266	5,138	0%
Facilities, material, supplies, and other services	633,158	341,949	291,209	85%
Interest expense - lease purchase	73,748	88,500	(14,752)	-17%
Total expenses	<u>5,800,964</u>	<u>4,837,551</u>	<u>963,413</u>	<u>20%</u>
Change in net position	<u>319,758</u>	<u>231,156</u>	<u>88,602</u>	<u>38%</u>
Net position (deficit), beginning of year	<u>(7,018,372)</u>	<u>(7,249,528)</u>	<u>231,156</u>	<u>-3%</u>
Net position (deficit), end of year	<u>\$ (6,698,614)</u>	<u>\$ (7,018,372)</u>	<u>\$ 319,758</u>	<u>-5%</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 \$2,042,718 at June 30, 2023, an increase of \$118,634 from the \$1,924,084 reported at June 30, 2022. The School's General Fund reported a decrease in fund balance for the year of \$31,338.

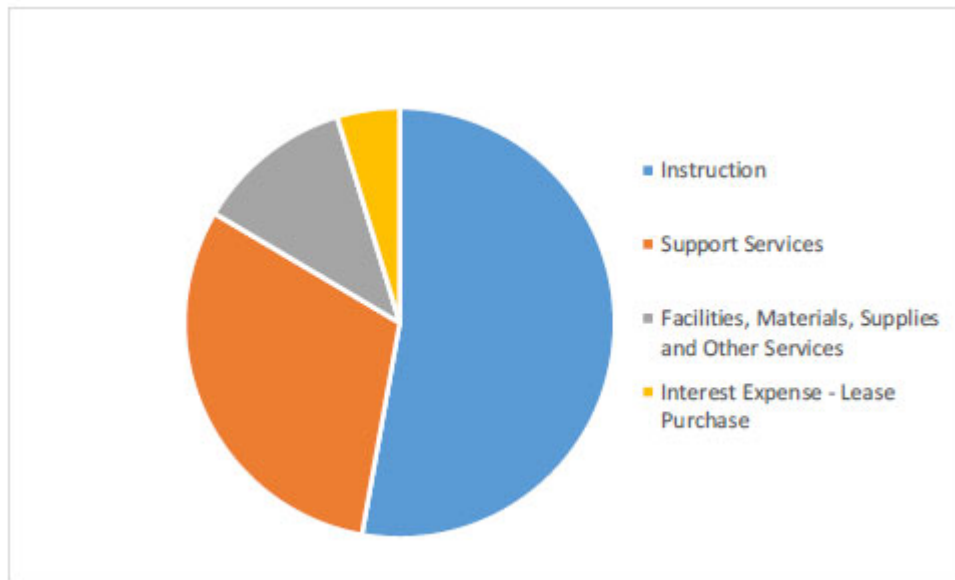
**East Mountain High School**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Management’s Discussion and Analysis**  
**Year Ended June 30, 2023**

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The Public School Capital Outlay and federal reimbursement funds typically do not carry fund balance. All revenues are expended in the year received. Revenues increased by \$1,052,015 for the fiscal year ended June 30, 2023, due to increased SEG and legislative appropriations for capital projects.

The SB-9 Capital Outlay fund reported a decrease in fund balance for the 2023 year of \$37,368. Capital Outlay expenditures increased by \$134,009 for the fiscal year ended June 30, 2023.

***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 a decrease in fund balance of \$31,338. Revenues from the School for the local operating budget increased \$1,052,015, or 20.8% from the prior year. Total General Fund expenditures increased \$350,364, or 9.0%. The increase in expenditures in the General Fund was primarily a result of approved increases in teacher, educational assistant salary, and Staff salary schedules and an increase in medical insurance premiums.

**East Mountain High School**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Management's Discussion and Analysis**  
**Year Ended June 30, 2023**

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**Capital Assets**

Total primary government net capital assets were \$1,961,205 at June 30, 2023 compared to \$2,124,090 at June 30, 2022, a decrease of 7%. The following is a summary of the School's capital assets, net of depreciation and amortization, at June 30, 2023 and 2022.

	Balance June 30, 2022	Additions	Deletions	Transfers	Balance June 30, 2023
Land	\$ 140,000	\$ -	\$ -	\$ -	\$ 140,000
Construction in process	-	-	-	-	-
Buildings and improvements	4,769,011	171,111	-	151,582	5,091,704
Furniture, fixtures, & equipment	807,110	24,124	-	(151,582)	679,652
Right of use leased asset	79,529	43,658	(79,529)	-	43,658
Right of use SBITA asset	-	95,142	-	-	95,142
Less: accumulated depreciation and amortization	(3,671,560)	(436,609)	19,218	-	(4,088,951)
Capital assets, net	<u>\$ 2,124,090</u>	<u>\$ (102,574)</u>	<u>\$ (60,311)</u>	<u>\$ -</u>	<u>\$ 1,961,205</u>

During the year, the School's long-term debt at June 30, 2023 of \$1,106,677 decreased by \$321,669 from \$1,428,346 at June 30, 2022.

**Economic Factors**

Fiscal year 2023 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 increases to the SEG which mainly were necessary to cover legislative mandates such as salary increases for all public education employees.

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. Oil and gas revenues continue to increase revenues for the state. The state reserves and Permanent Fund are reaching record levels with the increased state revenues. The state did set aside reserves with the initial additional revenues which allowed education funding to remain as budgeted for fiscal year 2023 and beyond. The most recent economic outlook as provided by presenters at the NMASBO conference was that these high levels of revenue are likely to last for the next 5 to 10 years.

**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 Position**  
**June 30, 2023**

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**ASSETS AND DEFERRED OUTFLOWS OF RESOURCES**

	Governmental Activities	Component Unit
<b>ASSETS</b>		
Current assets		
Cash and cash equivalents	\$ 1,611,120	\$ 1,749,321
Receivables		
Due from other governments	658,546	-
Due from primary government - current portion	-	368,983
Total current assets	2,269,666	2,118,304
Noncurrent assets		
Investments	-	588,397
Due from primary government - noncurrent portion	-	737,694
Capital assets:		
Land	140,000	392,715
Construction in progress	-	
Building/leasehold improvements	5,091,704	-
Furniture, fixtures, and equipment	679,652	-
Right to use leased asset	43,658	-
Right to use SBITA asset	95,142	-
Less: accumulated depreciation and amortization	(4,088,951)	-
Total noncurrent assets	1,961,205	1,718,806
Total assets	4,230,871	3,837,110
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Related to net pension liability	2,244,897	-
Related to other post-employment benefits	855,554	-
Total deferred outflows of resources	3,100,451	-
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$ 7,331,322</b>	<b>\$ 3,837,110</b>

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See accompanying notes to these financial statements.

**East Mountain High School**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Statement of Net Position**  
**June 30, 2023**

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**LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION**

	Governmental Activities	Component Unit
<b>LIABILITIES</b>		
Current liabilities		
Accounts payable	\$ 3,481	\$ 213
Accrued liabilities	223,467	96,347
Current portion of long-term debt - lease purchase	368,983	-
Current portion of long-term debt - lease payable	8,296	-
Current portion of long-term debt - SBITAs payable	11,457	-
Total current liabilities	615,684	96,560
Noncurrent liabilities		
Net pension liability	6,302,809	-
Other post-employment benefits liability	1,336,804	-
Long-term debt - lease purchase	737,694	-
Long-term debt - lease payable	27,973	-
Long-term debt - SBITAs payable	68,833	-
Total noncurrent liabilities	8,474,113	-
Total liabilities	9,089,797	96,560
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Related to net pension liability	3,749,499	-
Related to other post-employment benefits	1,190,640	-
Total deferred inflows of resources	4,940,139	-
<b>NET POSITION</b>		
Net investment in capital assets	737,969	392,715
Restricted (see Note 1)	2,044,635	-
Unrestricted (deficit)	(9,481,218)	3,347,835
Total net position (deficit)	(6,698,614)	3,740,550
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION</b>	<b>\$ 7,331,322</b>	<b>\$ 3,837,110</b>

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See accompanying notes to these financial statements.

**East Mountain High School**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Statement of Activities**  
**Year Ended June 30, 2023**

Functions/Programs	Expenses	Program Revenues			Net Revenues (Expenses) and Net Changes in Position (Deficit)	Component Unit
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions		
<b>GOVERNMENTAL ACTIVITIES</b>						
Instruction	\$ 3,403,654	\$ 109,710	\$ 475,495	\$ -	\$ (2,818,449)	\$ -
Support services						
Students	616,281	-	187,991	-	(428,290)	-
Instruction	19,689	-	-	-	(19,689)	-
General administration	257,863	-	9,328	-	(248,535)	-
School administration	209,307	-	14,775	-	(194,532)	-
Central services	178,528	-	-	3,307	(175,221)	-
Operation and maintenance of plant	398,591	-	161,126	-	(237,465)	-
Student transportation	10,145	-	-	-	(10,145)	-
Other support services	-	-	-	-	-	-
Operating of non-instructional services						
Food services operations	-	-	-	-	-	-
Community services operations	-	-	-	-	-	-
Facilities, supplies, & materials	633,158	-	24,124	445,536	(163,498)	-
Debt service - interest expense	73,748	-	-	-	(73,748)	-
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<b>\$ 5,800,964</b>	<b>\$ 109,710</b>	<b>\$ 872,839</b>	<b>\$ 448,843</b>	<b>(4,369,572)</b>	<b>-</b>
<b>COMPONENT UNIT</b>						
Foundation	\$ 38,657	\$ -	\$ -	\$ -	-	(38,657)
<b>GENERAL REVENUES</b>						
State equalization guarantee					4,064,971	-
Miscellaneous					145,255	84,152
Property taxes					479,104	-
Total general revenues					<u>4,689,330</u>	<u>84,152</u>
<b>CHANGE IN NET POSITION</b>					<u>319,758</u>	<u>45,495</u>
<b>NET POSITION (DEFICIT), BEGINNING OF YEAR</b>					<u>(7,018,372)</u>	<u>3,695,055</u>
<b>NET POSITION (DEFICIT), END OF YEAR</b>					<u>\$ (6,698,614)</u>	<u>\$ 3,740,550</u>

See accompanying notes to these financial statements.

**East Mountain High School**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Balance Sheets – Governmental Funds**  
**June 30, 2023**

	11000 General	Major Fund 24308 CRRSA Act - ESSER II	Major Fund 24330 ARP - ESSER III	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>ASSETS</b>								
Cash and cash equivalents	\$ 225,317	\$ -	\$ -	\$ -	\$ 961,574	\$ 400,985	\$ 23,244	\$ 1,611,120
Accounts receivable								
Due from other governments	-	282,326	119,775	134,009	5,301	2,665	114,470	658,546
Due from other funds	606,411	-	-	-	-	-	-	606,411
<b>TOTAL ASSETS</b>	<b>\$ 831,728</b>	<b>\$ 282,326</b>	<b>\$ 119,775</b>	<b>\$ 134,009</b>	<b>\$ 966,875</b>	<b>\$ 403,650</b>	<b>\$ 137,714</b>	<b>\$ 2,876,077</b>
<b>LIABILITIES AND FUND BALANCES</b>								
<b>LIABILITIES</b>								
<b>Current liabilities</b>								
Accounts payable	\$ 2,509	\$ -	\$ -	\$ -	\$ 945	\$ 27	\$ -	\$ 3,481
Accrued liabilities	180,886	34,807	4,402	-	-	-	3,372	223,467
Due to other funds	-	247,519	115,373	134,009	-	-	109,510	606,411
<b>Total liabilities</b>	<b>183,395</b>	<b>282,326</b>	<b>119,775</b>	<b>134,009</b>	<b>945</b>	<b>27</b>	<b>112,882</b>	<b>833,359</b>
<b>FUND BALANCES</b>								
Restricted (see Note 1)	-	-	-	-	965,930	403,623	26,749	1,396,302
Committed (see Note 1)	-	-	-	-	-	-	-	-
Assigned for subsequent year	648,333	-	-	-	-	-	-	648,333
Unassigned (deficit)	-	-	-	-	-	-	(1,917)	(1,917)
<b>Total fund balances</b>	<b>648,333</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>965,930</b>	<b>403,623</b>	<b>24,832</b>	<b>2,042,718</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 831,728</b>	<b>\$ 282,326</b>	<b>\$ 119,775</b>	<b>\$ 134,009</b>	<b>\$ 966,875</b>	<b>\$ 403,650</b>	<b>\$ 137,714</b>	<b>\$ 2,876,077</b>

See accompanying notes to these financial statements.

**East Mountain High School**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Reconciliation of the Balance Sheets –**  
**Governmental Funds to the Statement of Net Position**  
**June 30, 2023**

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Total Fund Balance - Governmental Funds (Governmental Fund Balance Sheet)	<u>\$ 2,042,718</u>
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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	6,050,156
Accumulated amortization is	(23,730)
Accumulated depreciation is	<u>(4,065,221)</u>

Total capital assets	1,961,205
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Deferred inflows and outflows of resources related to the net pension liability and not reported in the funds.

Deferred outflows of resources	2,244,897
Deferred inflows of resources	(3,749,499)

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	855,554
Deferred inflows of resources	(1,190,640)

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	(6,302,809)
Net other post-employment benefits liability	(1,336,804)
Long-term debt	(1,106,677)
Leases payable	(36,269)
SBITAs payable	<u>(80,290)</u>

Net Position of Governmental Activities (Statement of Net Position)	<u>\$ (6,698,614)</u>
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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, 2023**

	11000	Major Fund 24308	Major Fund 24330	Major Fund 31400	Major Fund 31600	Major Fund 31701		
		CRRSA Act - ESSER II	ARP - ESSER III	Legislative Capital Outlay	Capital Improvements HB-33	Capital Improvements SB-9 (Local)	Non-Major Funds	Governmental Funds Total
	General							
<b>REVENUES</b>								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 320,337	\$ 158,767	\$ -	\$ 479,104
Local and county sources	128,480	-	-	-	-	-	182,950	311,430
State sources	4,064,971	-	-	134,009	-	-	333,057	4,532,037
Federal sources	-	308,528	427,703	-	-	-	61,920	798,151
<b>Total revenues</b>	<b>4,193,451</b>	<b>308,528</b>	<b>427,703</b>	<b>134,009</b>	<b>320,337</b>	<b>158,767</b>	<b>577,927</b>	<b>6,120,722</b>
<b>EXPENDITURES</b>								
<b>Current</b>								
Instruction	2,874,103	121,336	236,808	-	-	-	229,969	3,462,216
Support services								
Students	366,849	120,946	44,481	-	-	-	84,005	616,281
Instruction	19,689	-	-	-	-	-	-	19,689
General administration	244,169	-	9,328	-	2,947	1,419	-	257,863
School administration	194,532	-	14,775	-	-	-	-	209,307
Central services	159,364	-	3,307	-	-	-	-	162,671
Operations and maintenance of plant	314,803	66,246	94,880	-	-	-	-	475,929
Student transportation	10,145	-	-	-	-	-	-	10,145
Other support services	-	-	-	-	-	-	-	-
Operation of non-instructional services								
Food services operations	-	-	-	-	-	-	-	-
Community services operations	-	-	-	-	-	-	-	-
Facilities, supplies, & materials	-	-	24,124	134,009	55,238	129,349	11,932	354,652
Debt service - principal	37,918	-	-	-	24,902	53,612	243,155	359,587
Debt service - interest	3,217	-	-	-	5,460	11,755	53,316	73,748
<b>Total expenditures</b>	<b>4,224,789</b>	<b>308,528</b>	<b>427,703</b>	<b>134,009</b>	<b>88,547</b>	<b>196,135</b>	<b>622,377</b>	<b>6,002,088</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES</b>	<b>(31,338)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>231,790</b>	<b>(37,368)</b>	<b>(44,450)</b>	<b>118,634</b>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<b>679,671</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>734,140</b>	<b>440,991</b>	<b>69,282</b>	<b>1,924,084</b>
<b>FUND BALANCES, END OF YEAR</b>	<b>\$ 648,333</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 965,930</b>	<b>\$ 403,623</b>	<b>\$ 24,832</b>	<b>\$ 2,042,718</b>

See accompanying notes to these financial statements.

**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, 2023**

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Net Changes in Fund Balances - Total Governmental Funds  
(Statement of Revenues, Expenditures, and Changes in  
Fund Balances) \$ 118,634

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

In the Statement of Activities, certain operating expenses, such as compensated  
absences (sick and annual leave), 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).

Expenses related to the net pension liability not reported in the funds.	(163,726)
Income related to the net other post-employment benefits liability not reported in the funds.	245,267
Gain on early termination of lease	1,370

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 and amortization expense.  
In the current period, these amounts were:

Capital outlay	195,235
Amortization expense	(40,206)
Depreciation expense	(396,403)
Excess of depreciation and amortization over capital outlay	(241,374)

The issuance of long-term debt (e.g., bonds, notes, leases, and SBITAs)  
provides current financial resources of governmental funds, while the repayment  
of the principal of long-term debt consumes the current financial resources of  
governmental funds. Neither transaction, however, has any effect on net position.  
The amount of repayments and proceeds were:

Lease purchase principal payments	321,669
Lease liability principal payments	23,066
SBITA liability principal payments	14,852
Excess of principal payments over issuance of long-term debt	359,587

Change in Net Position of Governmental Activities (Statement of Activities)	\$ 319,758
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**East Mountain High School**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**General Fund (Fund 11000)**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance –**  
**Budget (Budgetary Basis) and Actual**  
**Year Ended June 30, 2023**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ 93,500	\$ 110,983	\$ 128,480	\$ 17,497
State sources	3,948,271	4,064,971	4,064,971	-
Total revenues	<u>4,041,771</u>	<u>4,175,954</u>	<u>4,193,451</u>	<u>17,497</u>
<b>EXPENDITURES</b>				
Current				
Instruction	2,822,231	3,071,102	2,899,427	171,675
Support services				
Students	491,023	446,023	366,849	79,174
Instruction	25,691	25,691	19,689	6,002
General administration	388,127	388,127	244,230	143,897
School administration	213,928	224,845	194,532	30,313
Central services	317,218	231,588	174,216	57,372
Operation and maintenance of plant	340,672	375,890	314,576	61,314
Student transportation	24,103	34,103	10,507	23,596
Other support services	60,000	60,000	-	60,000
Total expenditures	<u>4,682,993</u>	<u>4,857,369</u>	<u>4,224,026</u>	<u>633,343</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(641,222)	(681,415)	(30,575)	650,840
DESIGNATED CASH	<u>641,222</u>	<u>681,415</u>	<u>-</u>	<u>(681,415)</u>
NET CHANGES IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	(30,575)	<u>\$ (30,575)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			<u>(763)</u>	
NET CHANGES IN FUND BALANCE			<u>\$ (31,338)</u>	

See accompanying notes to these financial statements.

**East Mountain High School**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**CRRSA Act – ESSER II Fund (Fund 24308)**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance –**  
**Budget (Budgetary Basis) and Actual**  
**Year Ended June 30, 2023**

	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
<b>REVENUES</b>				
Federal sources	\$ 268,211	\$ 311,029	\$ 76,590	\$ (234,439)
Total revenues	<u>268,211</u>	<u>311,029</u>	<u>76,590</u>	<u>(234,439)</u>
<b>EXPENDITURES</b>				
Current				
Instruction	29,166	121,337	121,336	1
Support services				
Students	18,834	120,946	120,946	-
Operation and maintenance of plant	220,211	68,746	68,746	-
Total expenditures	<u>268,211</u>	<u>311,029</u>	<u>311,028</u>	<u>-</u>
DEFICIENCY OF REVENUES UNDER EXPENDITURES	-	-	(234,438)	(234,438)
DESIGNATED CASH	-	-	-	-
NET CHANGES IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	(234,438)	<u>\$ (234,438)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			231,938	
Adjustments to expenditures			<u>2,500</u>	
NET CHANGES IN FUND BALANCE			<u>\$ -</u>	

See accompanying notes to these financial statements.

**East Mountain High School**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**ARP – ESSER III Fund (Fund 24330)**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance –**  
**Budget (Budgetary Basis) and Actual**  
**Year Ended June 30, 2023**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Federal sources	\$ 781,139	\$ 843,414	\$ 534,131	\$ (309,283)
Total revenues	<u>781,139</u>	<u>843,414</u>	<u>534,131</u>	<u>(309,283)</u>
<b>EXPENDITURES</b>				
Current				
Instruction	490,931	543,323	236,808	306,515
Support services				
Students	71,831	64,998	44,481	20,517
General administration	12,680	12,680	9,328	3,352
School administration	-	15,835	14,775	1,060
Central services	-	5,000	3,307	1,693
Operation and maintenance of plant	<u>205,697</u>	<u>201,578</u>	<u>94,880</u>	<u>106,698</u>
Total expenditures	<u>781,139</u>	<u>843,414</u>	<u>403,579</u>	<u>106,698</u>
EXCESS OF REVENUES OVER EXPENDITURES	-	-	130,552	130,552
DESIGNATED CASH	-	-	-	-
NET CHANGES IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	130,552	<u>\$ 130,552</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			(106,428)	
Adjustments to expenditures			<u>(24,124)</u>	
NET CHANGES IN FUND BALANCE			<u>\$ -</u>	

See accompanying notes to these financial statements.

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

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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 (the District), as the District is the authorizer of the School; however, the operations of the entities are separate and distinct. The School serves 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.

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. The Foundation does not issue separate financial statements.

**Government-Wide and Fund Financial Statements**

The government-wide financial statements (i.e., the Statement of Net 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 Statement**

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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 judgments, are recorded only when payment is due.

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

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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.

Student Activity Funds (Fund 23000) 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 managed by the School but not available for use by the School.

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.

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

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

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.

The CRRSA Act – ESSER II Fund (24308) – Funds will be used to address the impact that the Novel Coronavirus Disease 2019 (COVID-19) has had, and continues to have, on elementary and secondary schools. **This is a major fund.**

The CRRSA Act – ESSER III Fund (24330) – Funds will be used to help schools to return safely to in-person instruction, maximize in-person instructional time, sustain the safe operation of schools, and address the academic, social, emotional, and mental health impacts of the COVID-19 pandemic on New Mexico’s students. **This is a major fund.**

REC/District Fiscal Agent Fund (26107) – The collaborate is a joint venture between ten small districts, several state and local partnerships, and the business community designed to promote excellence in teaching and learning among educators and students. Funding is provided by dues and community donations.

Emergency Connectivity Fund FCC (26222) – Funds provided to help schools and libraries provide the tools and services their communities need for remote learning during the COVID-19 emergency period. Funds will provide relief to millions of students, school staff, and library patrons and will help close the Homework Gap for students who currently lack necessary Internet access or the devices they need to connect to classrooms.

Instructional Materials Special Appropriation (27109) – is used to account for the movies received from the Public Education Department (PED) for the purposes of purchasing additional instructional materials (books, manuals, periodicals, etc.) used in the education of students.

K-12 Plus Fund (27408) – Funds to be used towards professional development, planning time and community outreach or marketing for the K-12 Plus and/or Extended Learning Time Program (ELTP). The Planning Grant is also funding innovative programs that do not add the number of days required by ELTP or K-5 Plus with the hope of encouraging full participation in ELTP or K-5 Plus.

The COVID-19 Testing Program Fund (28211) – Funds provided by the New Mexico Department of Health (NMDOH) will be used to support the prevention, mitigation, and response of COVID-19 through screen and testing of students and staff.

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

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

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

**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.

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.**

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 Fund (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).

The Statement of Net 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 Statement**

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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.

**Investments**

The investment portfolio is valued based on quoted market values. The portfolio primarily consists of mutual funds.

**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 Position. Capital assets that are not being depreciated, such as land, are reported separately for significant amounts.

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

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

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

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

**Leases**

The School recognizes lease contracts or equivalents that have a term exceeding one year that meet the definition of an other than short-term lease. The School uses a discount rate that is explicitly stated or implicit in the contract. When a readily determinable discount rate is not available, the discount rate is determined using the School's incremental borrowing rate at start of the lease for a similar asset type and term length to the contract. Short-term lease payments are expensed when incurred.

**Subscription-Based Information Technology Arrangements (SBITAs)**

The School recognizes SBITAs that have a term exceeding one year that meet the definition of an other than short-term SBITA. The School uses a discount rate that is explicitly stated or implicit in the contract. When a readily determinable discount rate is not available, the discount rate is determined using the School's incremental borrowing rate at start of the arrangement for a similar asset type and term length to the contract. Short-term subscription payments are expensed when incurred.

**Accrued Salaries**

Certain employees of the School (primarily schoolteachers 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, 2023 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 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 \$73,748 in interest expense on long term debt as of June 30, 2023.

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

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

**Deferred Outflows/Inflows of Resources**

In addition to assets, the Statement of Net 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 \$2,244,897 related to the pension plan and \$855,554 related to the other post-employment benefits plan in this category as of June 30, 2023.

In addition to liabilities, the Statement of Net 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 \$3,749,499 related to the pension plan and \$1,190,640 related to the other post-employment benefits plan in this category as of June 30, 2023.

**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.
- *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.

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

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

**Net Position (Deficit)**

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.

**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.

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

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

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 \$4,064,971 in state equalization guarantee distributions during the year ended June 30, 2023.

**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.

**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.

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

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

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, 2023 are \$296,471.

**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.

**Pensions**

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

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

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

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

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

**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.

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, 2023 is presented with each fund's Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget (Budgetary Basis) and Actual.

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

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

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.

**New Accounting Pronouncements**

**GASB Statement No. 96 – SBITAs**

The School adopted GASB No. 96, SBITAs (GASB 96) as of July 1, 2022. The School evaluated subscription-based information technology contracts that were formerly expensed as incurred. The School determined whether these contracts meet the definition of a SBITA as defined in GASB 96. Management evaluated and noted an adjustment as of July 1, 2022 to right of use SBITA assets of \$95,142 and SBITAs payable of \$95,142.

**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, 2023.

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.

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.

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

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

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, 2023, \$147,027 of the School's deposits were exposed to custodial credit risk as they exceeded FDIC insurance coverage and collateral thresholds.

**Interest Rate Risk and Credit Risk**

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Credit risk is the risk that the credit quality of investments fluctuates or downgrades from the time of purchase or the risk that an issuer of an investment will not fulfill its obligations. The Foundation's investments subject to interest rate and credit risk are the fixed income mutual funds. The Foundation's investment policy limits interest rate risk by limiting the percentage of assets invested in bond funds and by requiring the weighted average duration of its portfolio of bond funds to not exceed the duration of the Barclays Aggregate Bond Index by more than two years. The Foundation's investment policy limits credit risk by requiring that domestic investment grade bond funds held have a credit rating of BBB or above at purchase, and by limiting the percentage of assets invested in bond funds.

**Note 3 – Accounts Receivable**

As of June 30, 2023, accounts receivable consists of the following:

Intergovernmental	\$ 658,546
Total	<u>\$ 658,546</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 Statement**

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**Note 4 – Capital Assets**

A summary of capital assets and changes occurring during the year ended June 30, 2023 follows:

Primary Government Activities	Balance June 30, 2022	GASB No. 96 Implementation	Additions	Deletions	Transfers	Balance June 30, 2023
<b>Cost</b>						
Land	\$ 140,000	\$ -	\$ -	\$ -	\$ -	\$ 140,000
Construction in progress	-	-	-	-	-	-
Building/leasehold improvements	4,769,011	-	171,111	-	151,582	5,091,704
Furniture, fixtures, and equipment	807,110	-	24,124	-	(151,582)	679,652
Right of use leased assets	79,529	-	43,658	(79,529)	-	43,658
Right of use SBITA assets	-	95,142	-	-	-	95,142
<b>Total</b>	<u>5,795,650</u>	<u>95,142</u>	<u>238,893</u>	<u>(79,529)</u>	<u>-</u>	<u>6,050,156</u>
<b>Accumulated depreciation and amortization</b>						
Building/leasehold improvements	(3,123,705)	-	(358,296)	-	-	(3,482,001)
Furniture, fixtures, and equipment	(545,113)	-	(38,107)	-	-	(583,220)
Right of use leased assets	(2,742)	-	(24,349)	19,218	-	(7,873)
Right of use SBITA assets	-	-	(15,857)	-	-	(15,857)
<b>Total</b>	<u>(3,671,560)</u>	<u>-</u>	<u>(436,609)</u>	<u>19,218</u>	<u>-</u>	<u>(4,088,951)</u>
<b>Net total - primary government</b>	<u>\$ 2,124,090</u>	<u>\$ 95,142</u>	<u>\$ (197,716)</u>	<u>\$ (60,311)</u>	<u>\$ -</u>	<u>\$ 1,961,205</u>
<b>Component Unit</b>						
<b>Cost</b>						
Land	\$ 392,715	\$ -	\$ -	\$ -	\$ -	\$ 392,715
<b>Net total - component</b>	<u>\$ 392,715</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 392,715</u>

Depreciation expense for the year ended June 30, 2023 was charged to the following functions:

Instruction	\$ 24,349
Support services	
Central services	15,857
Operations and maintenance of plant	36,386
Facilities, supplies, and materials	<u>360,017</u>
<b>Total</b>	<u>\$ 436,609</u>

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

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**Note 5 – Pension Plan**

**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 website at <https://www.erb.nm.gov/annual-reports>.

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 Sections 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 nine-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, junior and community colleges, public technical and vocational institutions, state special schools, charter schools, regional education cooperatives, the New Mexico Activities Association, and certain employees at state agencies that provide 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 multiplier.

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

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

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

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**Note 5 – Pensions (continued)**

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

**Summary of Plan Provisions for Retirement Eligibility by Tier**

**Tier 1: Membership prior to July 1, 2010**

For members employed before July 1, 2010, a member is eligible to retire when one of the following events occurs:

- The member's age and earned service credit add up to the sum of 75 or more,
- The member is at least 65 years of age and has five or more years of earned service credit, or
- The member has service credit totaling 25 years or more.

**Tier 2: Membership on or after July 1, 2010, but prior to July 1, 2013**

Effective January 1, 2023, Section 10-11-26.2 NMSA 1978 changed the eligibility requirements for new members who were first employed on, or after, July 1, 2010, but before July 1, 2013 or before July 1, 2020, terminated employment, subsequently withdrew all contributions, and then becomes re-employed after July 1, 2010. These members must meet one of the following requirements:

- Any age if the member has five or more service credit and the sum of the member's age and years of service credit equals at least 85,
- The member is at least 65 years of age and has five or more years of earned service credit, or
- The member has service credit totaling 25 years or more.

**Tier 3: Membership beginning on or after July 1, 2013, but prior to July 1, 2019**

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 receive reduced retirement benefits.)
- Or the member's age is 67, and the member has earned five or more years of service credit.

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

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**Note 5 – Pensions (continued)**

**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 five or more years of service credit.

**Forms of Payment**

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

**Benefit Options**

The Plan has three benefit options available.

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

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

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**Note 5 – Pensions (continued)**

**Disability Benefit**

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

**Cost of Living Adjustment (COLA)**

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

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

If a member is eligible for a COLA, the amount depends on the annual change in the Consumer Price Index (CPI) and whether the fund is fully funded (that is, the fund’s funded ratio is 100%). Accordingly, if there is no increase in the CPI, or the CPI is negative, the amount of the COLA will be zero (if the CPI is negative, retirement benefits will not be decreased).

When CPI has increased and the fund is fully funded, the COLA will be the same amount as the increase in the CPI except as follows: If the increase in the CPI is 2% or greater, the COLA will be one-half of the CPI increase, not to exceed 4% or to be less than 2%.

However, while the fund is not fully funded, the COLA for retirees will be reduced based on the median annual retirement benefit, calculated after the end of each fiscal year:

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

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

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**Note 5 – Pensions (continued)**

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

**Refund of Contributions**

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

**Contributions**

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

Fiscal Year	Date Range	Wage Category	Member Rate	Employer Rate	Combined Rate	Increase Over Prior Year
2023	7/1/2022 to 6/30/2023	Over \$24k	10.70%	17.15%	27.85%	2.00%
2023	7/1/2022 to 6/30/2023	\$24k or less	7.90%	17.15%	25.05%	2.00%
2022	7/1/2021 to 6/30/2022	Over \$24k	10.70%	15.15%	25.85%	1.00%
2022	7/1/2021 to 6/30/2022	\$24k or less	7.90%	15.15%	23.05%	1.00%

The contribution requirements are established in statute under Chapter 10, Article 11, NMSA 1978. The requirements may be amended by acts of the New Mexico Legislature. For the fiscal years ended June 30, 2023 and 2022, the School paid employee and employer contributions of \$492,665 and \$384,253, respectively, which equal the amount of the required contributions for each fiscal year.

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

At June 30, 2023, the School reported a liability of \$6,302,809 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021. The total pension liability was rolled-forward from the valuation date to the plan year ending June 30, 2022, using generally accepted actuarial principles. There were no significant events or changes in benefit provisions that required an adjustment to the roll-forward liabilities as of June 30, 2022.

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

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**Note 5 – Pensions (continued)**

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, 2022, actuarially determined. At June 30, 2022, the School's proportion was 0.07484 %, which was an increase of 0.00176 % from its proportion measured as of June 30, 2021.

For the year ended June 30, 2023, the School recognized pension expense of \$163,726. At June 30, 2023, 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	\$ 226,194	\$ 102,950
Changes of assumptions	1,061,705	3,502,596
Net difference between projected and actual earnings on pension plan investments	-	143,953
Changes in proportion and differences between the employer's contributions and proportionate share of contributions	464,333	-
Employer's contributions subsequent to the measurement date	492,665	-
Total	<b>\$ 2,244,897</b>	<b>\$ 3,749,499</b>

\$492,665, reported as deferred outflows of resources related to pensions 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, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Years Ending June 30,	Amount
2024	\$ (1,201,140)
2025	(831,567)
2026	(183,824)
2027	219,264

**Actuarial Assumptions**

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

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

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**Note 5 – Pensions (continued)**

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

Inflation	2.30%
Salary increases	3.00%, composed of 2.30% inflation, plus a 0.70% productivity increase rate, plus a step-rate promotional increase for members with less than five years of service.
Investment rate of return	7.00% compounded annually, net of expenses. This is composed of an assumed 2.30% inflation rate and a 4.70% real rate of return.
Mortality	<p><i>Healthy Males:</i> 2020 GRS Southwest Region Teacher Mortality Table, set back one year and scaled at 95%. Generational mortality improvements in accordance with the Ultimate MP scales are projected from the year 2020.</p> <p><i>Healthy Females:</i> 2020 GRS Southwest Region Teacher Mortality Table, set back one year. Generational mortality improvements in accordance with the Ultimate MP scales are projected from the year 2020.</p>

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

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

Asset Class	Target Allocation	Long-Term Expected Rate of Return
Equities	24%	
Fixed income	23%	
Alternative investments	52%	
Cash	1%	
Total	100%	7.00%

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

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**Note 5 – Pensions (continued)**

**Discount Rate**

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

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

*Sensitivity of the 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 7.00%, 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 (6.00%) or 1-percentage-point higher (8.00%) than the current rate:

Proportionate Share of Net Pension Liability		
	Current	
1% Decrease (6.00%)	Discount Rate (7.00%)	1% Increase (8.00%)
<b>\$ 8,546,082</b>	<b>\$ 6,302,809</b>	<b>\$ 4,448,775</b>

**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 website at <https://www.erb.nm.gov/annual-reports/>.

**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.

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

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**Note 6 – OPEB (continued)**

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, 2022, the Fund's measurement date, the following employees were covered by the benefit terms:

Plan membership	
Current retirees and surviving spouses	53,092
Inactive and eligible for deferred benefit	11,759
Current active members	92,520
	157,371
	157,371
Active membership	
State general	18,691
State police and corrections	1,919
Municipal general	20,357
Municipal police	1,573
Municipal fire	756
Education retirement board	49,224
	92,520
	92,520

**Contributions**

Employer and employee contributions to the Fund total 3.00% 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 \$57,439 for the year ended June 30, 2023.

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

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**Note 6 – OPEB (continued)**

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

At June 30, 2023, the School reported a liability of \$1,336,804 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2021. The School's proportion of the net OPEB liability was based on actual contributions provided to the Fund for the year ending June 30, 2022. At June 30, 2022, the School's proportion was 0.05783%.

For the year ended June 30, 2023, the School recognized OPEB income of \$245,267. At June 30, 2023, the School reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 22,235	\$ 198,143
Changes of assumptions	285,242	990,958
Net difference between projected and actual earnings on OPEB plan investments	18,433	-
Changes in proportion and differences between the employer's contributions and proportionate share of contributions	472,205	1,539
Employer's contributions subsequent to the measurement date	57,439	-
Total	\$ 855,554	\$ 1,190,640

Deferred outflows of resources totaling \$57,439 represent the 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, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in OPEB income as follows:

Years Ending June 30,	Amount
2024	\$ (167,480)
2025	(94,055)
2026	(19,641)
2027	(83,583)
2028	(27,766)
Total	\$ (392,525)

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

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**Note 6 – OPEB (continued)**

**Actuarial Assumptions**

The total OPEB liability was determined by an actuarial valuation as of June 30, 2021 and rolled forward to the measurement date of June 30, 2022, using the following actuarial assumptions:

Valuation date	June 30, 2021
Actuarial cost method	Entry age normal, level percent of pay, calculated on individual employee basis
Asset valuation method	Market value of assets
Actuarial assumptions:	
Inflation	2.30% for ERB members; 2.50% for PERA members
Projected payroll increases	3.25% to 13.00%, based on years of service, including inflation
Investment rate of return	7.00%, net of OPEB plan investment expense and margin for adverse deviation including inflation
Health care cost trend rate	8.00% graded down to 4.50% over 14 years for Non-Medicare medical plan costs and 7.50% graded down to 4.50% over 12 years for Medicare medical plan costs
Mortality	<i>ERB Members:</i> 2020 GRS Southwest Region Teacher Mortality Table, set back one year (and scaled at 95% for males). Generational mortality improvements in accordance with the Ultimate MP scales are projected from the year 2020.  <i>PERA Members:</i> Headcount-Weighted RP-2014 Blue Collar Annuitant Mortality, set forward one year for females, projected generationally with Scale MP-2017 times 60%.

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

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**Note 6 – OPEB (continued)**

**Rate of Return**

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

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

<u>Asset Class</u>	<u>2023</u>
U.S. core fixed income	0.40%
U.S. equity - large cap	6.60%
Non U.S. - emerging markets	9.20%
Non U.S. - developed equities	7.30%
Private equity	10.60%
Credit and structured finance	3.10%
Real estate	3.70%
Absolute return	2.50%
U.S. equity - small/mid cap	6.60%

**Discount Rate**

The discount rate used to measure the total OPEB liability is 5.42% as of June 30, 2022. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made at rates proportional to the actuary determined contribution rates. For this purpose, employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs for future plan members and their beneficiaries are not included. Based on those assumptions, the Authority's fiduciary net position was projected to be available to make all projected future benefit payments for current plan members through the fiscal year ending June 30, 2059. The 7.00% discount rate, which includes the assumed inflation rate of 2.30% for ERB members and 2.50% for PERA members, was used to calculate the net OPEB liability through 2052. Beyond 2059, the index rate for 20-year, tax exempt general obligation municipal bonds with an average rating of AA/Aa or higher (3.54%) was applied. Thus, 5.42% is the blended discount rate.

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

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**Note 6 – OPEB (continued)**

**Sensitivity of the Net OPEB Liability to Changes in the Discount Rate and Healthcare Cost Trend Rates**

The following presents the net OPEB liability, calculated using the discount rate of 5.42% as of June 30, 2022, as well as what the Fund's net OPEB liability would be if it were calculated using a discount rate that is 1-percent lower or 1-percent higher than the current rate:

Proportionate Share of Net Pension Liability		
1% Decrease (4.42%)	Current Discount Rate (5.42%)	1% Increase (6.42%)
\$ 1,663,571	\$ 1,336,804	\$ 1,076,274

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
\$ 1,071,128	\$ 1,336,804	\$ 1,563,230

**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, 2022.

**Note 7 – Leases**

The School is a lessee for two noncancellable leases for office copiers with lease terms through fiscal year 2028. There are no residual value guarantees included in the measurement of School's lease liability nor recognized as an expense for the year ended June 30, 2023. The School does not have any commitments that were incurred at the commencement of the leases.

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

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**Note 7 – Leases (continued)**

The School has the following lease liabilities included in long-term debt on the Statement of Net Position:

<u>Primary Government</u>	<u>Balance June 30, 2022</u>	<u>Additions</u>	<u>Payments and Terminations</u>	<u>Balance June 30, 2023</u>	<u>Amounts Due Within One Year</u>
Lease(s) payable	\$ 77,358	\$ 43,658	\$ (84,747)	\$ 36,269	\$ 8,296
	<u>\$ 77,358</u>	<u>\$ 43,658</u>	<u>\$ (84,747)</u>	<u>\$ 36,269</u>	<u>\$ 8,296</u>

The School recognized \$24,349 in amortization expense included in the facilities, supplies & materials expenses on the Statement of Activities related to right-to-use lease assets..

The future principal and interest lease payments as of June 30, 2023, were as follows:

<u>Years Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 8,296	\$ 975	\$ 9,271
2025	8,549	722	9,271
2026	8,809	462	9,271
2027	9,076	194	9,270
2028	1,539	6	1,545
	<u>\$ 36,269</u>	<u>\$ 2,359</u>	<u>\$ 38,628</u>

The School evaluated the right-to-use lease assets for impairment and determined there was no impairment for the year ended June 30, 2023.

**Note 8 – Long-Term Debt**

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 5.5%. The date of maturity is expected in fiscal year 2026. Interest expense for the current fiscal year was \$70,531, and the current portion of long-term debt is \$368,983.

The changes to long-term debt are as follows:

<u>Primary Government</u>	<u>Balance June 30, 2022</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance June 30, 2023</u>	<u>Amounts Due Within One Year</u>
Lease to purchase - primary government	\$ 1,428,346	\$ -	\$ (321,669)	\$ 1,106,677	\$ 368,983

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.

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

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

Future minimum payments are as follows:

<u>Years Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 368,983	\$ 55,901	\$ 424,884
2025	360,628	31,572	392,200
2026	377,066	11,237	388,303
	<u>\$ 1,106,677</u>	<u>\$ 98,710</u>	<u>\$ 1,205,387</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 – Subscription-Based Information Technology Arrangements (SBITAs)**

The School is contracted in one arrangement that meets the definition of a SBITA under GASB 96 – SBITAs. The arrangement is for accounting software, with contract terms through fiscal year 2028.

The School has the following SBITA liabilities included in long-term debt on the Statement of Net Position:

<u>Primary Government</u>	<u>Balance June 30, 2022</u>	<u>GASB No. 96 Implementation</u>	<u>Payments and Terminations</u>	<u>Balance June 30, 2023</u>	<u>Amounts Due Within One Year</u>
SBITA(s) payable	\$ -	\$ 95,142	\$ (14,852)	\$ 80,290	\$ 11,457
	<u>\$ -</u>	<u>\$ 95,142</u>	<u>\$ (14,852)</u>	<u>\$ 80,290</u>	<u>\$ 11,457</u>

There are no variable payments associated with this SBITA payable. The School recognized \$15,857 in amortization expense included in the central services expenses on the Statement of Activities related to right-to-use SBITA assets.

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

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**Note 10 – Subscription-Based Information Technology Arrangements (SBITAs) (continued)**

The future principal and interest SBITA payments as of June 30, 2023, were as follows:

<u>Years Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 11,457	\$ 4,416	\$ 15,873
2025	13,506	3,786	17,292
2026	15,794	3,043	18,837
2027	18,345	2,174	20,519
2028	21,188	1,165	22,353
	<u>\$ 80,290</u>	<u>\$ 14,584</u>	<u>\$ 94,874</u>

The School evaluated the right-of-use SBITA assets for impairment and determined there was no impairment for the year ended June 30, 2023.

**Note 11 – 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, 2023 are listed below. Funds which inter-fund transactions were affected or created due to cash overdrafts are represented.

	<u>Due to Other Funds</u>	<u>Due from Other Funds</u>
General	\$ 606,411	\$ -
Student Activity Fund	-	2,412
Entitlement IDEA - B	-	52,271
Teacher/Principal Training & Recruiting	-	4,802
CRRSA, ESSER II	-	247,519
ARP - ESSER III	-	115,373
K-12 Plus / ELTP Planning Grant	-	18,664
Outdoor Equity Fund Grant	-	31,361
Legislative Capital Outlay	-	134,009
Total	<u>\$ 606,411</u>	<u>\$ 606,411</u>

- B. Deficit fund balance of individual funds.

Fund 23000 - (\$1,917)

- C. Excess of expenditures over appropriations.

There are no funds that exceed budgetary authority.

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

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**Note 12 – 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 13 – 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. 100 – Accounting Changes and Error Corrections – An Amendment of GASB Statement No. 62***

Effective date: The requirements Statement 100 are effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023, and all reporting periods thereafter.

This Statement prescribes the accounting and financial reporting for each type of accounting change and error corrections. This Statement requires that changes in accounting principles and error corrections be reported retroactively by restating prior periods, changes to or within the financial reporting entity be reported by adjusting beginning balances of the current period, and changes in accounting estimates be reported prospectively by recognizing the change in the current period.

***GASB Statement No. 101 – Compensated Absences***

Effective date: The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter.

This Statement requires that liabilities for compensated absences be recognized for leave that has not been used and leave that has been used but not yet paid in cash or settled through noncash means. This Statement requires that a liability for certain types of compensated absences—including parental leave, military leave, and jury duty leave—not be recognized until the leave commences. This Statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee’s pay rate as of the date of the financial statements.

## **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)**  
**Year Ended June 30, 2023**

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

Fiscal Year Measurement Date	2023 2022	2022 2021	2021 2020	2020 2019	2019 2018	2018 2017	2017 2016	2016 2015	2015 2014
Proportion of the net pension liability (asset)	0.07484%	0.06519%	0.06833%	0.06782%	0.06768%	0.06714%	0.06372%	0.06474%	0.06762%
Proportionate share of the net pension liability	\$ 6,302,809	\$ 4,988,159	\$ 13,847,683	\$ 5,138,927	\$ 8,048,053	\$ 7,461,583	\$ 4,585,567	\$ 4,167,473	\$ 3,858,208
Covered payroll	\$ 2,815,229	\$ 2,650,021	\$ 2,201,690	\$ 2,222,165	\$ 1,982,763	\$ 1,891,353	\$ 1,911,935	\$ 1,819,755	\$ 1,829,079
Proportionate share of the net pension liability (asset) as a percentage of its covered payroll	223.88%	188.23%	628.96%	231.26%	405.90%	390.26%	251.99%	227.85%	207.01%
Plan fiduciary net position as a percentage of the total pension liability	64.87%	69.77%	39.11%	64.13%	52.95%	52.95%	61.58%	63.97%	66.54%

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

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

Fiscal Year	2023	2022	2021	2020	2019	2018	2017	2016	2015
Contractually required contributions	\$ 492,665	\$ 384,253	\$ 319,245	\$ 308,881	\$ 275,604	\$ 262,898	\$ 265,759	\$ 252,946	\$ 254,242
Contributions in relation to the contractually required contribution	492,665	384,253	319,245	308,881	275,604	262,898	265,759	252,946	254,242
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 2,815,229	\$ 2,650,021	\$ 2,201,690	\$ 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	17.50%	14.50%	14.50%	13.90%	13.90%	13.90%	13.90%	13.90%	13.90%

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

**East Mountain High School**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Notes to Required Supplementary Information**  
**Year Ended June 30, 2023**

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**Changes in Benefit Provisions**

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

**Changes of Assumptions and Methods**

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

**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)**  
**Year Ended June 30, 2023**

**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	2022	2021	2020	2019	2018	2017
Proportion of the net OPEB liability (asset)	0.05783%	0.04672%	0.04524%	0.04480%	0.04429%	0.04551%
Proportionate share of the net OPEB liability	\$ 1,336,804	\$ 1,537,251	\$ 1,899,586	\$ 1,452,590	\$ 1,925,886	\$ 2,017,048
Covered payroll	\$ 2,744,109	\$ 2,536,250	\$ 1,944,468	\$ 1,869,472	\$ 1,900,314	\$ 1,854,130
Proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll	48.72%	60.61%	97.69%	77.70%	101.35%	108.79%
Plan fiduciary net position as a percentage of the total OPEB liability	33.33%	25.39%	16.50%	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, the 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\***

Fiscal Year	2023	2022	2021	2020	2019	2018
Contractually required contributions	\$ 57,439	\$ 57,439	\$ 45,121	\$ 39,655	\$ 69,211	\$ 141,340
Contributions in relation to the contractually required contribution	57,439	50,725	45,121	39,655	68,365	70,937
Contribution deficiency (excess)	\$ -	\$ 6,714	\$ -	\$ -	\$ 846	\$ 70,403
Covered payroll	\$ 2,865,005	\$ 2,536,250	\$ 2,256,050	\$ 1,869,472	\$ 1,900,314	\$ 1,854,130
Contributions as a percentage of covered payroll	2.00%	2.00%	2.00%	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**  
**Year Ended June 30, 2023**

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

## **Supplementary Information**

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**East Mountain High School**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Combining Balance Sheets – Non-Major Governmental Funds**  
**June 30, 2023**

	14000	23000	24106	24154	26107	26222
	Instructional Materials	Student Activities	Entitlement IDEA-B	Teacher/Principal Training & Recruiting	REC/ District Fiscal Agent	Emergency Connectivity Fund FCC
<b>ASSETS</b>						
Current assets						
Cash and cash equivalents	\$ 6,446	\$ 495	\$ -	\$ -	\$ -	\$ -
Accounts receivable						
Due from other governments	-	-	51,878	4,927	-	4,000
Due from other funds	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 6,446</b>	<b>\$ 495</b>	<b>\$ 51,878</b>	<b>\$ 4,927</b>	<b>\$ -</b>	<b>\$ 4,000</b>
<b>LIABILITIES AND FUND BALANCES</b>						
<b>LIABILITIES</b>						
Current liabilities						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	-	-	(393)	125	-	-
Due to other funds	-	2,412	52,271	4,802	-	-
<b>Total liabilities</b>	<b>-</b>	<b>2,412</b>	<b>51,878</b>	<b>4,927</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES (DEFICIT)</b>						
Nonspendable	-	-	-	-	-	-
Restricted	6,446	-	-	-	-	4,000
Committed	-	-	-	-	-	-
Assigned for subsequent year	-	-	-	-	-	-
Unassigned (deficit)	-	(1,917)	-	-	-	-
<b>Total fund balances (deficit)</b>	<b>6,446</b>	<b>(1,917)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,000</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 6,446</b>	<b>\$ 495</b>	<b>\$ 51,878</b>	<b>\$ 4,927</b>	<b>\$ -</b>	<b>\$ 4,000</b>

**East Mountain High School**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Combining Balance Sheets – Non-Major Governmental Funds**  
**June 30, 2023**

	27109 PED Instructional Materials	27408 K-12 Planning Grant	28211 Outdoor Equity Fund Grant	29102 Private Direct Grants	31200 Public School Capital Outlay	31703 Capital Improvements SB-9 (Local Match)	Total
<b>ASSETS</b>							
Current assets							
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ 1,248	\$ -	\$ 15,055	\$ 23,244
Accounts receivable							
Due from other governments	-	21,530	32,135	-	-	-	114,470
Due from other funds	-	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ -</b>	<b>\$ 21,530</b>	<b>\$ 32,135</b>	<b>\$ 1,248</b>	<b>\$ -</b>	<b>\$ 15,055</b>	<b>\$ 137,714</b>
<b>LIABILITIES AND FUND BALANCES</b>							
<b>LIABILITIES</b>							
Current liabilities							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	-	2,866	774	-	-	-	3,372
Due to other funds	-	18,664	31,361	-	-	-	109,510
<b>Total liabilities</b>	<b>-</b>	<b>21,530</b>	<b>32,135</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>112,882</b>
<b>FUND BALANCES (DEFICIT)</b>							
Nonspendable	-	-	-	-	-	-	-
Restricted	-	-	-	1,248	-	15,055	26,749
Committed	-	-	-	-	-	-	-
Assigned for subsequent year	-	-	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-	-	(1,917)
<b>Total fund balances (deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,248</b>	<b>-</b>	<b>15,055</b>	<b>24,832</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ -</b>	<b>\$ 21,530</b>	<b>\$ 32,135</b>	<b>\$ 1,248</b>	<b>\$ -</b>	<b>\$ 15,055</b>	<b>\$ 137,714</b>

**East Mountain High School**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances –**  
**Non-Major Governmental Funds**  
**Year Ended June 30, 2023**

	14000	23000	24106	24154	26107	26222
	Instructional Materials	Student Activities	Entitlement IDEA-B	Teacher/Principal Training & Recruiting	REC/ District Fiscal Agent	Emergency Connectivity Fund FCC
<b>REVENUES</b>						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local and county sources	-	126,485	-	-	-	-
State sources	-	-	-	-	-	-
Federal sources	-	-	52,994	4,926	-	4,000
Total revenues	<u>-</u>	<u>126,485</u>	<u>52,994</u>	<u>4,926</u>	<u>-</u>	<u>4,000</u>
<b>EXPENDITURES</b>						
Current						
Instruction	6,262	163,300	30,432	4,926	641	-
Support services						
Students	-	-	22,562	-	-	-
Instruction	-	-	-	-	-	-
General administration	-	-	-	-	-	-
School administration	-	-	-	-	-	-
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	-	-	-	-	-	-
Total expenditures	<u>6,262</u>	<u>163,300</u>	<u>52,994</u>	<u>4,926</u>	<u>641</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES	(6,262)	(36,815)	-	-	(641)	4,000
FUND BALANCES, BEGINNING OF YEAR	<u>12,708</u>	<u>34,898</u>	<u>-</u>	<u>-</u>	<u>641</u>	<u>-</u>
FUND BALANCES (DEFICIT), END OF YEAR	<u>\$ 6,446</u>	<u>\$ (1,917)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,000</u>

**East Mountain High School**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances –**  
**Non-Major Governmental Funds**  
**Year Ended June 30, 2023**

	27109 PED Instructional Materials	27408 K-12 Plus ELTP Grant	28211 Outdoor Equity Fund Grant	29102 Private Direct Grants	31200 Public School Capital Outlay	31703 Capital Improvements SB-9 (Local Match)	Total
<b>REVENUES</b>							
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local and county sources	-	-	56,465	-	-	-	182,950
State sources	-	21,530	-	-	296,471	15,056	333,057
Federal sources	-	-	-	-	-	-	61,920
<b>Total revenues</b>	<b>-</b>	<b>21,530</b>	<b>56,465</b>	<b>-</b>	<b>296,471</b>	<b>15,056</b>	<b>577,927</b>
<b>EXPENDITURES</b>							
Current							
Instruction	2,878	21,530	-	-	-	-	229,969
Support services							
Students	-	-	61,443	-	-	-	84,005
Instruction	-	-	-	-	-	-	-
General administration	-	-	-	-	-	-	-
School administration	-	-	-	-	-	-	-
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	-	-	-	-	-	11,932	11,932
Debt service - principal	-	-	-	-	243,155	-	243,155
Debt service - interest	-	-	-	-	53,316	-	53,316
<b>Total expenditures</b>	<b>2,878</b>	<b>21,530</b>	<b>61,443</b>	<b>-</b>	<b>296,471</b>	<b>11,932</b>	<b>622,377</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES</b>	<b>(2,878)</b>	<b>-</b>	<b>(4,978)</b>	<b>-</b>	<b>-</b>	<b>3,124</b>	<b>(44,450)</b>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<b>2,878</b>	<b>-</b>	<b>4,978</b>	<b>1,248</b>	<b>-</b>	<b>11,931</b>	<b>69,282</b>
<b>FUND BALANCES (DEFICIT), END OF YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,248</b>	<b>\$ -</b>	<b>\$ 15,055</b>	<b>\$ 24,832</b>

**East Mountain High School**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Legislative Capital Outlay Fund (Fund 31400)**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance –**  
**Budget (Budgetary Basis) and Actual**  
**Year Ended June 30, 2023**

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	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts	Final Budget
			(Budgetary Basis)	Positive (Negative)
REVENUES				
Property taxes	\$ 264,168	\$ 264,169	\$ -	\$ (264,169)
Total revenues	264,168	264,169	-	(264,169)
EXPENDITURES				
Current				
Facilities, supplies, & materials	264,168	264,169	134,009	130,160
Total expenditures	264,168	264,169	134,009	130,160
DEFICIENCY OF REVENUES UNDER EXPENDITURES	-	-	(134,009)	(134,009)
DESIGNATED CASH	-	-	-	-
NET CHANGES IN FUND BALANCE	\$ -	\$ -	(134,009)	\$ (134,009)
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			134,009	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCE			\$ -	

**East Mountain High School**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Capital Improvements HB-33 Fund (Fund 31600)**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance –**  
**Budget (Budgetary Basis) and Actual**  
**Year Ended June 30, 2023**

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	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
<b>REVENUES</b>				
Property taxes	\$ 294,806	\$ 294,806	\$ 320,352	\$ 25,546
Total revenues	<u>294,806</u>	<u>294,806</u>	<u>320,352</u>	<u>25,546</u>
<b>EXPENDITURES</b>				
Current				
Support services				
General administration	2,948	3,048	2,948	100
Facilities, supplies, & materials	836,125	1,032,756	96,829	935,927
Total expenditures	<u>839,073</u>	<u>1,035,804</u>	<u>99,777</u>	<u>936,027</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	(544,267)	(740,998)	220,575	961,573
<b>DESIGNATED CASH</b>	<u>544,267</u>	<u>740,998</u>	<u>-</u>	<u>(740,998)</u>
<b>NET CHANGES IN FUND BALANCE</b>	<u>\$ -</u>	<u>\$ -</u>	220,575	<u>\$ 220,575</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			(15)	
Adjustments to expenditures			<u>11,230</u>	
<b>NET CHANGES IN FUND BALANCE</b>			<u>\$ 231,790</u>	

**East Mountain High School**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Capital Improvements SB-9 (Local) Fund (Fund 31701)**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance –**  
**Budget (Budgetary Basis) and Actual**  
**Year Ended June 30, 2023**

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	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
<b>REVENUES</b>				
Property taxes	\$ 153,151	\$ 153,151	\$ 158,805	\$ 5,654
Total revenues	153,151	153,151	158,805	5,654
<b>EXPENDITURES</b>				
Current				
Support services				
General administration	1,518	1,418	1,418	-
Facilities, supplies, & materials	568,095	590,048	194,716	395,332
Total expenditures	569,613	591,466	196,134	395,332
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>				
	(416,462)	(438,315)	(37,329)	400,986
<b>DESIGNATED CASH</b>				
	416,462	438,315	-	(438,315)
<b>NET CHANGES IN FUND BALANCE</b>				
	\$ -	\$ -	(37,329)	\$ (37,329)
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			(38)	
Adjustments to expenditures			(1)	
<b>NET CHANGES IN FUND BALANCE</b>				
			\$ (37,368)	

**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, 2023**

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<u>Name of Depository</u>	<u>Description of Pledged Collateral</u>	<u>Fair/Par Market Value June 30, 2023</u>	<u>Safekeeping Agent</u>
Bank of the West	CUSIP# 3622AALM4, GNMA, G2SP, 3.0%, 3/20/2050	\$ 80,619	BNY Mellon
Bank of the West	CUSIP# 3617XBDD6, GNMA, G2SF, 2.5%, 01/20/1952	110,857	BNY Mellon
Bank of the West	CUSIP# 3617UCET1, GNMA, G2SF, 2.0%, 01/20/1951	107,362	BNY Mellon
Bank of the West	CUSIP# 36179XAB2, GNMA, G2SF, 5.0%, 06/20/1952	208,045	BNY Mellon
Bank of the West	CUSIP# 3140QBHK7, FNMA, FNMS, 4.0%, 07/01/2049	<u>67,941</u>	BNP Paribas
		<u>\$ 574,824</u>	
	Total amount on deposit - Wells Fargo operating account	\$ 1,693,701	
	Less: FDIC	<u>(750,000)</u>	
	Total uninsured public money	943,701	
	50% collateral requirement	471,851	
	Total pledged	<u>574,824</u>	
	Over pledged	<u>\$ 102,973</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, 2023**

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	Primary Government
Wells Fargo - operating account - non-interest bearing	\$ 1,693,701
Wells Fargo - student activity - non-interest bearing	20,017
Petty cash	200
Wells Fargo SPSO - non-interest bearing	496
Reconciling items	(103,294)
Reconciled balance at June 30, 2023	\$ 1,611,120
	Component Unit
Bank of the West - operating account - non-interest bearing	\$ 315,591
Bank of the West - savings - interest bearing	101,671
Morgan Stanley - deposit - interest bearing	9,583
Morgan Stanley - savings - interest bearing	1,328,076
Reconciling items	(5,600)
Reconciled balance at June 30, 2023	\$ 1,749,321

**East Mountain High School**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Cash Reconciliation**  
**(Required by 2.2.2 NMAC)**  
**June 30, 2023**

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	Operational Account 11000	Instructional Materials 14000	Student Activity 23000	Projects Account 24000
June 30, 2022 Cash Balance	\$ 681,415	\$ 12,709	\$ 35,654	\$ (287,260)
2022-2023 Revenue	4,193,451	-	126,485	625,006
2022-2023 Expenditures	(4,224,026)	(6,262)	(164,054)	(796,652)
Permanent cash transfers/revisions	-	-	-	-
Adjustments	2	(1)	(2)	-
June 30, 2023 Cash Available to Budget	650,842	6,446	(1,917)	(458,906)
June 30, 2023 Payroll liabilities	180,886	-	-	38,941
June 30, 2023 Temporary interfund loans	(606,411)	-	2,412	419,965
June 30, 2023 Adjustments/reconciling differences	-	-	-	-
June 30, 2023 Cash (Book Balance)	\$ 225,317	\$ 6,446	\$ 495	\$ -
Reconciliation to PED Cash Report Line 7				
June 30, 2023 Cash (book balance)	\$ 225,317	\$ 6,446	\$ 495	\$ -
June 30, 2023 Payroll liabilities	(180,886)	-	-	(38,941)
June 30, 2023 Temporary interfund loans	606,411	-	(2,412)	(419,965)
Audit adjustments and reclassifications/other reconciling	-	-	-	-
Line 7 PED Cash Report June 30, 2023	\$ 650,842	\$ 6,446	\$ (1,917)	\$ (458,906)

**East Mountain High School**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Cash Reconciliation**  
**(Required by 2.2.2 NMAC)**  
**June 30, 2023**

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	Grant Funds 26000	State Flowthrough Fund 27000	State Direct Fund 28000	Local/State Account 29000
June 30, 2022 Cash Balance	\$ 7,823	\$ 2,878	\$ -	\$ 1,248
2022-2023 Revenue	-	-	24,330	-
2022-2023 Expenditures	(641)	(24,408)	(61,443)	-
Permanent cash transfers/revisions	-	-	-	-
Adjustments	(7,182)	-	4,978	-
June 30, 2023 Cash Available to Budget	-	(21,530)	(32,135)	1,248
June 30, 2023 Payroll liabilities	-	2,866	774	-
June 30, 2023 Temporary interfund loans	-	18,664	31,361	-
June 30, 2023 Adjustments/reconciling differences	-	-	-	-
June 30, 2023 Cash (Book Balance)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,248</u>
Reconciliation to PED Cash Report Line 7				
June 30, 2023 Cash (book balance)	\$ -	\$ -	\$ -	\$ 1,248
June 30, 2023 Payroll liabilities	-	(2,866)	(774)	-
June 30, 2023 Temporary interfund loans	-	(18,664)	(31,361)	-
Audit adjustments and reclassifications/other reconciling	-	-	-	-
Line 7 PED Cash Report June 30, 2023	<u>\$ -</u>	<u>\$ (21,530)</u>	<u>\$ (32,135)</u>	<u>\$ 1,248</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, 2023**

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	Public School Capital Outlay 31200	Special Capital Outlay 31400	Capital Improve. HB-33 31600
June 30, 2022 Cash Balance	\$ -	\$ -	\$ 740,999
2022-2023 Revenue	296,471	-	320,354
2022-2023 Expenditures	(296,471)	(134,009)	(99,778)
Permanent cash transfers/revisions	-	-	-
Adjustments	-	-	(1)
June 30, 2023 Cash Available to Budget	-	(134,009)	961,574
June 30, 2023 Payroll liabilities	-	-	-
June 30, 2023 Temporary interfund loans	-	134,009	-
June 30, 2023 Adjustments/reconciling differences	-	-	-
June 30, 2023 Cash (Book Balance)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 961,574</u>
Reconciliation to PED Cash Report Line 7			
June 30, 2023 Cash (book balance)	\$ -	\$ -	\$ 961,574
June 30, 2023 Payroll liabilities	-	-	-
June 30, 2023 Temporary interfund loans	-	(134,009)	-
Audit adjustments and reclassifications/other reconciling	-	-	-
Line 7 PED Cash Report June 30, 2023	<u>\$ -</u>	<u>\$ (134,009)</u>	<u>\$ 961,574</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, 2023**

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	Capital Improve. Local SB-9 31701	Capital Improve. State Match SB-9 31703	Total Primary Government
	<u>                    </u>	<u>                    </u>	<u>                    </u>
June 30, 2022 Cash Balance	\$ 431,133	\$ 11,931	\$ 1,638,530
2022-2023 Revenue	158,805	15,056	5,759,958
2022-2023 Expenditures	(196,134)	(11,932)	(6,015,810)
Permanent cash transfers/revisions	-	-	-
Adjustments	7,181	-	4,975
	<u>                    </u>	<u>                    </u>	<u>                    </u>
June 30, 2023 Cash Available to Budget	400,985	15,055	1,387,653
June 30, 2023 Payroll liabilities	-	-	223,467
June 30, 2023 Temporary interfund loans	-	-	-
June 30, 2023 Adjustments/reconciling differences	-	-	-
	<u>                    </u>	<u>                    </u>	<u>                    </u>
June 30, 2023 Cash (Book Balance)	<u>\$ 400,985</u>	<u>\$ 15,055</u>	<u>\$ 1,611,120</u>
Reconciliation to PED Cash Report Line 7			
June 30, 2023 Cash (book balance)	\$ 400,985	\$ 15,055	\$ 1,611,120
June 30, 2023 Payroll liabilities	-	-	(223,467)
June 30, 2023 Temporary interfund loans	-	-	-
Audit adjustments and reclassifications/other reconciling	-	-	-
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Line 7 PED Cash Report June 30, 2023	<u>\$ 400,985</u>	<u>\$ 15,055</u>	<u>\$ 1,387,653</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***

The Governing Council  
East Mountain High School and Foundation  
and  
Mr. Joseph M. Maestas, P.E.  
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 aggregate discretely presented component units, each major fund, the aggregate remaining fund information, and the budgetary comparison schedules of the general fund and special revenue funds of East Mountain High School and Foundation (the School) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise East Mountain High School and Foundation's basic financial statements, and have issued our report thereon dated November 7, 2023.

### **Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered East Mountain High School and Foundation'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 East Mountain High School and Foundation's internal control. Accordingly, we do not express an opinion on the effectiveness of East Mountain High School and Foundation'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 were not identified. Given these limitations, during our audit we and the other auditors did not identify any deficiencies in internal control that we consider to be material weaknesses. We and the other auditors identified certain deficiencies in internal control, described in the accompanying schedule of findings and responses as items 2023-001 and 2023-002 that we consider to be significant deficiencies.

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether East Mountain High School and Foundation'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 the schedule of findings and responses as items 2023-003, 2023-004, and 2023-005.

### **East Mountain High School and Foundation's Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on East Mountain High School and Foundation's response to the findings identified in our audit and described in the accompanying schedule of findings and responses. East Mountain High School and Foundation's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

### **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.



Albuquerque, New Mexico  
November 7, 2023

**East Mountain High School**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Summary of Audit Results (As Required by 2.2.210 NMAC (L)(1)(f))**  
**June 30, 2023**

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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, 2023**

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**Section I – Financial Statement Findings**

**School**

**2023-001 – Internal Control Structure (Previously reported as finding 2022-001) (Significant Deficiency)**

**Condition:** During our audit, we encountered the following issues:

- The School has an unreconciled debit balance of \$393 in the accrued liabilities account in fund 24106.
- We noted a duplicate RHC payment related to the June 2022 that was made in July 2022 in the amount of \$12,030.
- We noted OPEB expense had an unreconciled difference of \$4,008.

**Management Progress on Prior Audit Finding:** Management has made some progress on this finding but continues to have control issues.

**Criteria:** Per NMAC 6.20.2.11, every school district shall establish and maintain an internal control structure to provide management with reasonable assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with GAAP.

**Cause:** Lack of effective internal controls.

**Effect:** Possible misstatements to the financial statements. School is and could be overpaying for goods and services purchased.

**Repeat Finding:** This was previously reported as finding 2022-001.

**Recommendation:** We recommend that management ensure that adequate internal controls are established surrounding the financial close and reporting process.

**Agency Response:** The unreconciled debit balance in Fund 24106 is one that has been on the School's books since fiscal year 2021-2022. Upon changing from an in-house Business Manager to a contracted one, an annual payroll liability reconciliation was completed that noted this incorrect debit balance and has made steps to remove this liability.

For RHC, the duplicate payment was due to the aforementioned transition of Business Manager. The former Business Manager made this payment prior to her final day on June 30, 2022 while the new contracted Business Manager allows for a month to fully close out before making payment which then occurred as a duplicate in July 2022. Going forward, this should not be an issue as there is no transition scheduled again at this time. The Business Manager will work with the group's payroll team to remind them of the requirement to ensure payment has not already been processed before initiating payments for RHC payments. The OPEB unreconciled difference is likely due to the double payment which will be corrected provided that no further duplications occur.

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**East Mountain High School**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Schedule of Findings and Responses**  
**June 30, 2023**

---

**Person Responsible:** Contracted Business Manager/Payroll Team with follow-up to school administration and finance committee.

**Implementation by:** December 31, 2023

**2023-002 – Capital Assets (Previously reported as finding 2022-002) (Significant Deficiency)**

**Condition:** During our testing of capital assets, we noted the following:

- The School failed to correctly classify capitalize assets of \$127,209.
- Noted at least one asset where depreciation was calculated incorrectly in the amount of \$3,908.

**Management Progress on Prior Year Findings:** The School has made progress on this finding but continues to have control issues.

**Criteria:** Per 6.20.2.22 (C) NMAC, assets of long-term character which are intended to continue to be held or used, such as land (including acquisition and improvements to grounds), building (including initial, acquisition, improvements, remodeling, additions and replacement), furniture, machinery and equipment shall be acquired and accounted for through the development and implementation of a complete property control system which shall be adopted by the local board and in accordance with GAAP. Per 6.20.2.22(D) NMAC, the acquisition, accountability and disposition of fixed assets for capital projects shall be in accordance with GAAP.

**Cause:** Management oversight, lack of effective internal controls.

**Effect:** Capital assets could be misstated.

**Repeat Finding:** This was previously reported as finding 2022-002

**Recommendation:** We recommend that the School establish and implement controls to review all capital assets and corresponding liability and verify that all amounts properly reconcile to prior year reported amounts. This includes the tracking of all assets by function for financial reporting purposes.

**Agency Response:** The asset that was not classified correctly was due to the asset itself being initially paid with HB-33 funds then reclassified to use Special Capital Outlay Appropriation funds. This led to the reports being misread and the asset not being identified as normal. The Business Manager will work with school administration to set up annual meetings around fiscal year end to ensure that all fixed asset additions are identified.

**Person Responsible:** Business Manager and School Administration

**Implementation by:** June 30, 2024 or near that time.

**Foundation**

No matters noted.

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**East Mountain High School**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Schedule of Findings and Responses**  
**June 30, 2023**

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**Section II – Findings to be Reported under New Mexico State Audit Rule**

**2023-003 – ERB Payments (Previously reported as finding 2022-003) (Other Non-Compliance)**

**Condition:** We noted the School did not properly remit contributions for two employees in the amount of \$1,981. Corrected contributions were submitted late in the following month. No penalties or fees were assessed.

**Management Progress on Prior Audit Finding:** Management has not made progress on this finding.

**Criteria:** Per ERB rules, the electronic reports, consisting of salaries and contributions and demographic information, should include the total gross payroll. Monthly ERB contributions are required to be remitted no later than the 15<sup>th</sup> of the following month per NMSA 1978 22-11-22.

**Cause:** Management oversight.

**Effect:** The School could be over or under contributing.

**Repeat Finding:** This was previously reported as finding 2022-003.

**Recommendation:** We recommend that the School implement a monthly review by the finance committee of all payments to ensure that ERB payments properly reconcile and are paid timely.

**Agency Response:** The School has a monthly finance committee meeting which reviews all outgoing payments inclusive of those related to ERB. Although this review is thorough, it is a detective rather than a preventive measure. Furthermore, this review can only ensure that payment was made timely and does not review every single employees' designation to ensure that the correct deductions are being applied to employees. The contracted Business Manager will work with the group's payroll team to discuss how to best ensure that these mistakes are caught in a timely manner. The Business Manager has received correspondence that corrections of mistakes of this nature will never result in a fine/fee/penalty of any sort.

**Person Responsible:** Contracted Business Manager/Payroll Team w/Follow Up to school administration and finance committee.

**Implementation by:** December 31, 2023

**East Mountain High School**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Schedule of Findings and Responses**  
**June 30, 2023**

---

**2023-004 – 1st Quarter NMPED Reports (Other Non-Compliance)**

**Condition:** The September 30, 2022 quarterly reports were not submitted until November 4, 2022. The report was due October 31, 2022.

**Criteria:** Per the Manual of Procedures for Public School Accounting and Budgeting Actual, reporting involves the submission of actual revenues and expenditures (a summary report) on the district or Charter's general ledger on a monthly or quarterly basis.

Per NMAC 6.20.2.10 (C), school districts shall submit periodic financial reports to the department using the department-approved format. Reporting shall be either monthly or quarterly at the description of the department. Reports are due at the department by the last working day of the month following the end of the required reporting period.

**Cause:** Management oversight.

**Effect:** The Charter has not reported the correct actual cash amount to the NMPED.

**Repeat Finding:** This was not a prior audit finding.

**Recommendation:** We recommend the School modify its policies and procedures to ensure that the quarterly reports are submitted timely.

**Agency Response:** The Contracted Business Manager became unavailable at the time of the reporting submission deadline due to illness. The Business Manager will work with his business manager team to develop the understanding and requirement to ensure coverage with reporting requirements in the event that a similar instance were to occur.

**Person Responsible:** Business Manager

**Implementation by:** December 31, 2023

**East Mountain High School**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Schedule of Findings and Responses**  
**June 30, 2023**

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**Foundation**

**2023-005 – Internal Control Over Financial Reporting (Other Non-Compliance)**

**Condition:** During our audit, we noted that net position for the Foundation did not properly roll by \$3,273.

**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 disposition, 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 GASB No. 39 paragraph 5. GASB Statement No. 34 requires capital assets to be recorded at their historical cost and be depreciated over their useful life.

**Cause:** Oversight.

**Effect:** Possible misstatements to the financial statements.

**Repeat Finding:** This is not a repeat finding.

**Recommendation:** We recommend that management ensure that adequate internal controls are established surrounding the financial close and reporting process.

**Agency Response:** The treasurer will enhance internal controls surrounding the financial close and reporting process.

**Person Responsible:** Treasurer

**Implementation by:** Immediately

**East Mountain High School**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Summary Schedule of Prior Audit Findings**  
**June 30, 2023**

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**School**

**2022-001 – Internal Control over Financial Reporting (Significant Deficiency)**

Repeated as finding 2023-001.

**2022-002 – Capital Assets (Significant Deficiency)**

Repeated as finding 2023-002.

**2022-003 – ERB Payments (Other Non-Compliance)**

Repeated as finding 2022-003.

**2022-004 – Access to Accounting System (Other Non-Compliance)**

Resolved.

**2022-005 – Procurement Code (Other Non-Compliance)**

Resolved.

**2022-006 – Pledged Collateral (Other Non-Compliance)**

Resolved.

**Foundation**

**2022-007 – Internal Control over Financial Reporting (Other Non-Compliance)**

Resolved.

**East Mountain High School**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Exit Conference**  
**Year Ended June 30, 2023**

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An exit conference was held with the School on November 6, 2023. 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**

Glenn Gushman, Governing Council President/Audit Committee  
Trey Smith, Principal  
Mike Vigil II, Business Manager

**East Mountain Foundation**

Ryan C. Knight, Foundation Board Treasurer

**Albuquerque Public Schools**

Roberta Velasquez, APS-Manager Charter Business Manager

**Moss Adams LLP**

Sheila Herrera, CPA, Partner

**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.

Regular Meeting  
Monday, December 18, 2023 6:00 PM Central

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

- I. Call to Order
- II. Roll Call
- III. Adoption of Agenda
- IV. Approval of Consent Agenda
  - IV.A. Budget Adjustment Requests
  - IV.B. Monthly Financial Report, Check report, and Finance Cmte Update
- V. Public Forum/Public Input
- VI. Discussion of GC training/retreat date
- VII. Update on Santa Fe hearing on proposed rule changes
- VIII. Next Meeting Announcement
- IX. Adjournment

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: 001-024-2324-0001-D

Fund Type: Capital Outlay

Adjustment Type: Decrease

Fiscal Year: 2023-2024

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):

Phone: 505-938-7702

Email: mike@vigilgroup.net

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

Revenue 31400.0000.43204 (\$127,208)

Fund	Function	Object	Program	Location	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
31400 Special Capital Outlay- State	4000 Capital Outlay	54500 Construction Services	0000 No Program	001024 East Mountain High School	0000 No Job Class	\$577,000	(\$127,208)	\$449,792	
Sub Total							(\$127,208)		
Indirect Cost									
<b>DOC. TOTAL</b>							(\$127,208)		

**Justification:**

Per the COB.

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

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

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

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

Must submit backup for all BARs, except transfers of funds for SEG or direct grants

**STATE OF NEW MEXICO**  
**PUBLIC EDUCATION DEPARTMENT**  
**300 Don Gaspar Santa Fe, NM 87501-2786**  
**Budget Adjustment Request**

Doc. ID: 001-024-2324-0002-1

Fund Type: Flowthrough

Adjustment Type: Increase

Fiscal Year: 2023-2024

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): 415,711

Phone: 505-938-7702

Email: mike@vigilgroup.net

<b>FLOWTHROUGH ONLY</b>	
Budget Period: 07/01/2023	To: 06/30/2024
A. Approved Carryover: \$318,614.00	
B. Total Current Year Allocation:	
D. Total Funding Available: 318,614	

Revenue 24330.0000.41924 \$97,097

Fund	Function	Object	Program	Location	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
24330 ARP ESSER III	2100 Support Services-Students	51100 Salaries Expense	0000 No Program	001024 East Mountain High School	1214 Guidance Counselors/So cial Workers		\$97,097	\$97,097	1.00
Sub Total							\$97,097		1.00
Indirect Cost									
DOC. TOTAL							\$97,097		

**Justification:**

Budgeting of allocation as provided by school's authorizing district.

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

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

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

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

Must submit backup for all BARs, except transfers of funds for SEG or direct grants

**STATE OF NEW MEXICO**  
**PUBLIC EDUCATION DEPARTMENT**  
**300 Don Gaspar Santa Fe, NM 87501-2786**  
**Budget Adjustment Request**

Doc. ID: 001-024-2324-0004-I

Fund Type: Capital Outlay

Adjustment Type: Increase

Fiscal Year: 2023-2024

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):

Phone: 505-938-7702

Email: mike@vigilgroup.net

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

Revenue 27107.0000.43202      \$7,270

Fund	Function	Object	Program	Location	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
27107 27107 GOB Library	2200 Support Services- Instruction	56114 Library And Audio-Visual	0000 No Program	001024 East Mountain High School	0000 No Job Class	\$3,599	\$7,270	\$10,869	
Sub Total							\$7,270		
Indirect Cost									
<b>DOC. TOTAL</b>							\$7,270		

**Justification:**

Budgeting of appropriation per grant agreement received from the NMPED.

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

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

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

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

Must submit backup for all BARs, except transfers of funds for SEG or direct grants

**STATE OF NEW MEXICO**  
**PUBLIC EDUCATION DEPARTMENT**  
**300 Don Gaspar Santa Fe, NM 87501-2786**  
**Budget Adjustment Request**

**Doc. ID:** 001-024-2324-0005-IB  
**Fund Type:** General Fund / Capital Outlay / Debt Service  
**Adjustment Type:** Initial Budget

**Fiscal Year:** 2023-2024

**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):**

**Phone:** 505-938-7702

**Email:** mike@vigilgroup.net

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

Revenue 31200.0000.43209 \$302,995

Fund	Function	Object	Program	Location	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
31200 Public School Capital Outlay	4000 Capital Outlay	54640 Rental - Lease To Purchase	0000 No Program	001024 East Mountain High School	0000 No Job Class		\$302,995	\$302,995	
Sub Total							\$302,995		
Indirect Cost									
<b>DOC. TOTAL</b>							\$302,995		

**Justification:**

Budgeting of award per the letter received from the NMPSFA.

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>
Mike Vigil Jr.	Business Manager	12/12/2023 8:32:38 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: 001-024-2324-0008-I  
 Fund Type: General Fund / Capital Outlay / Debt Service  
 Adjustment Type: Increase

Fiscal Year: 2023-2024

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):

Phone: 505-938-7702

Email: mike@vigilgroup.net

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

Revenue 23000.0000.41701 \$50,855

Fund	Function	Object	Program	Location	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
23000 Non-Instructional Support	1000 Instruction	53711 Other Charges	9000 Co-Curricular and Extra-Curricular Activities	001024 East Mountain High School	0000 No Job Class		\$30,512	\$30,512	
23000 Non-Instructional Support	1000 Instruction	55817 Student Travel	9000 Co-Curricular and Extra-Curricular Activities	001024 East Mountain High School	0000 No Job Class		\$8,976	\$8,976	
23000 Non-Instructional Support	1000 Instruction	56118 General Supplies and Materials	9000 Co-Curricular and Extra-Curricular Activities	001024 East Mountain High School	0000 No Job Class		\$11,367	\$11,367	
Sub Total							\$50,855		
Indirect Cost									
<b>DOC. TOTAL</b>							\$50,855		

**Justification:**

Budgeting of actual activity fee revenue received YTD.

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

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

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

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

Must submit backup for all BARs, except transfers of funds for SEG or direct grants

**STATE OF NEW MEXICO**  
**PUBLIC EDUCATION DEPARTMENT**  
 300 Don Gaspar Santa Fe, NM 87501-2786  
**Budget Adjustment Request**

**Doc. ID:** 001-024-2324-0007-1  
**Fund Type:** General Fund / Capital Outlay / Debt Service  
**Adjustment Type:** Increase

**Fiscal Year:** 2023-2024

**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):**

**Phone:** 505-938-7702

**Email:** mike@vigilgroup.net

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

Revenue 11000.0000.46100 \$15,413

Fund	Function	Object	Program	Location	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
11000	2600 Operation & Maintenance of Plant	54312 Maintenance & Repair - Buildings and Grounds	0000 No Program	001024 East Mountain High School	0000 No Job Class	\$22,983	\$15,413	\$38,396	
Sub Total							\$15,413		
Indirect Cost									
<b>DOC. TOTAL</b>							<b>\$15,413</b>		

**Justification:**

Budgeting of revenue received for eRate.

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

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

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

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

Must submit backup for all BARs, except transfers of funds for SEG or direct grants

**STATE OF NEW MEXICO**  
**PUBLIC EDUCATION DEPARTMENT**  
 300 Don Gaspar Santa Fe, NM 87501-2786  
**Budget Adjustment Request**

**Doc. ID:** 001-024-2324-0006-I  
**Fund Type:** General Fund / Capital Outlay / Debt Service  
**Adjustment Type:** Increase

**Fiscal Year:** 2023-2024

**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):**

**Phone:** 505-938-7702

**Email:** mike@vigilgroup.net

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

Revenue 11000.0000.41701 \$52,992

Fund	Function	Object	Program	Location	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
11000	2600 Operation & Maintenance of Plant	54312 Maintenance & Repair - Buildings and Grounds	0000 No Program	001024 East Mountain High School	0000 No Job Class	\$22,983	\$52,992	\$75,975	
Sub Total							\$52,992		
Indirect Cost									
<b>DOC. TOTAL</b>							\$52,992		

**Justification:**

Increase of budget based on actual fees collected for student support.

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

## Account Summary Report - Revenues

Cycle: FY2024; Begin Date: 07/01/2023; End Date: 11/30/2023; Account Type: Revenue; Subtotal Elements: [None]; Account Expression: [All]; Subtotal By Account Type: No; Include Unposted Transactions: No; Created On: 12/12/2023 3:12:27 PM

Description	Budget (YTD)	Actual (YTD)	Available (YTD)
Fees – Educational	\$ -	\$ 174.00	\$ (174.00)
Royalties	\$ -	\$ 31.96	\$ (31.96)
Contributions and Donations From Private Sources	\$ -	\$ 186.69	\$ (186.69)
Refund of Prior Year's Expenditures	\$ -	\$ 16,651.38	\$ (16,651.38)
State Equalization Guarantee	\$ 4,900,937.94	\$ 2,042,057.46	\$ 2,858,880.48
Out of School Time	\$ 209,720.11	\$ 87,383.39	\$ 122,336.72
Fees – Activities	\$ -	\$ 99,285.52	\$ (99,285.52)
IDEA-B	\$ 54,362.00	\$ -	\$ 54,362.00
Title III	\$ 25.00	\$ -	\$ 25.00
Title II	\$ 19,195.00	\$ -	\$ 19,195.00
Carl Perkins	\$ 15,229.00	\$ -	\$ 15,229.00
ESSER III	\$ 318,614.00	\$ -	\$ 318,614.00
GO Bonds Student Library Fund	\$ 3,599.00	\$ -	\$ 3,599.00
Instructional Materials Special Appropriation	\$ 5,665.84	\$ 5,665.84	\$ -
Career Technical Education	\$ 13,740.00	\$ -	\$ 13,740.00
Special Capital Outlay Appropriation	\$ 402,000.00	\$ -	\$ 402,000.00
Special Capital Outlay Appropriation PY	\$ 175,000.00	\$ -	\$ 175,000.00
HB-33	\$ 332,738.00	\$ 9,077.56	\$ 323,660.44
SB-9	\$ 168,764.00	\$ 4,566.47	\$ 164,197.53
<b>TOTAL ALL REVENUES</b>	<b>\$ 6,619,589.89</b>	<b>\$ 2,265,080.27</b>	<b>\$ 4,354,509.62</b>

# East Mountain High School

## Account Summary Report - Expenditures

Cycle: FY2024; Begin Date: 07/01/2023; End Date: 11/30/2023; Account Type: Expenditure; Subtotal Elements: Fund,Function; Account Expression: [All]; Subtotal By Account Type: No; Include Unposted Transactions: No; Created On: 12/12/2023 3:38:50 PM

Description	Budget (YTD)	Actual (YTD)	Encumbrance (YTD)	Available (YTD)
<b><u>Fund 11000 - Operational SEG</u></b>				
Function 1000 - Instruction	\$3,599,221.05	\$1,271,327.29	\$2,122,459.13	\$205,434.63
Function 2100 - Support Services-Students	\$657,378.00	\$200,341.32	\$268,316.67	\$188,720.01
Function 2200 - Support Services-Instruction	\$23,231.00	\$6,972.62	\$1,683.00	\$14,575.38
Function 2300 - Support Services-General Administration	\$230,203.00	\$93,394.09	\$150,827.74	(\$14,018.83)
Function 2400 - Support Services-School Administration	\$225,030.00	\$87,640.48	\$122,649.86	\$14,739.66
Function 2500 - Central Services	\$267,788.00	\$95,169.67	\$115,816.69	\$56,801.64
Function 2600 - Operation & Maintenance of Plant	\$362,221.00	\$336,209.98	\$128,883.06	(\$102,872.04)
Function 2700 - Student Transportation	\$45,586.00	\$3,824.09	\$22,044.93	\$19,716.98
<b>Total Fund 11000 - Operational</b>	<b>\$5,410,658.05</b>	<b>\$2,094,804.82</b>	<b>\$2,932,681.08</b>	<b>\$383,172.15</b>
<b><u>Fund 23000 - Activity Fund</u></b>				
Function 1000 - Instruction	\$0.00	\$26,549.60	\$16,577.71	(\$43,127.31)
<b>Total Fund 23000 - Activity Fund</b>	<b>\$0.00</b>	<b>\$26,549.60</b>	<b>\$16,577.71</b>	<b>(\$43,127.31)</b>
<b><u>Fund 24106 IDEA-B</u></b>				
Function 1000 - Instruction	\$54,362.00	\$0.00	\$0.00	\$54,362.00
Function 2100 - Support Services-Students	\$0.00	\$428.57	\$1,806.68	(\$2,235.25)
<b>Total Fund 24106 IDEA-B</b>	<b>\$54,362.00</b>	<b>\$428.57</b>	<b>\$1,806.68</b>	<b>\$52,126.75</b>
<b><u>Fund 24153 - Title III</u></b>				
Function 1000 - Instruction	\$25.00	\$0.00	\$0.00	\$25.00
<b>Total Fund 24153 - Title III</b>	<b>\$25.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$25.00</b>
<b><u>Fund 24154 - Title II</u></b>				
Function 1000 - Instruction	\$19,195.00	\$0.00	\$0.00	\$19,195.00
Function 2200 - Support Services-Instruction	\$0.00	\$1,960.49	\$0.00	(\$1,960.49)
<b>Total Fund 24154 - Title II</b>	<b>\$19,195.00</b>	<b>\$1,960.49</b>	<b>\$0.00</b>	<b>\$17,234.51</b>

# East Mountain High School

## Account Summary Report - Expenditures

Cycle: FY2024; Begin Date: 07/01/2023; End Date: 11/30/2023; Account Type: Expenditure; Subtotal Elements: Fund,Function; Account Expression: [All]; Subtotal By Account Type: No; Include Unposted Transactions: No; Created On: 12/12/2023 3:38:50 PM

Description	Budget (YTD)	Actual (YTD)	Encumbrance (YTD)	Available (YTD)
<b><u>Fund 24174 Carl D Perkins Secondary</u></b>				
Function 1000 - Instruction	\$15,229.00	\$0.00	\$0.00	\$15,229.00
<b>Total Fund 24174 - Carl D Perkins Secondary</b>	<b>\$15,229.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$15,229.00</b>
<b><u>Fund 24330 - ESSER III</u></b>				
Function 1000 - Instruction	\$279,501.00	\$60,903.50	\$183,751.29	\$34,846.21
Function 2100 - Support Services-Students	\$0.00	\$62,178.39	\$181,358.86	(\$243,537.25)
Function 2400 - Support Services-School Administration	\$0.00	\$5,651.82	\$7,922.51	(\$13,574.33)
Function 2500 - Central Services	\$0.00	\$1,146.17	\$1,610.60	(\$2,756.77)
Function 2600 - Operation & Maintenance of Plant	\$39,113.00	\$22,797.70	\$63,089.93	(\$46,774.63)
<b>Total Fund 24330 - ESSER III</b>	<b>\$318,614.00</b>	<b>\$152,677.58</b>	<b>\$437,733.19</b>	<b>(\$271,796.77)</b>
<b><u>Fund 26107 - REC/District Fiscal Agent</u></b>				
Function 1000 - Instruction	\$641.00	\$0.00	\$0.00	\$641.00
<b>Total Fund 26107 - REC/District Fiscal Agent</b>	<b>\$641.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$641.00</b>
<b><u>Fund 27107 - GO Bonds Student Library Fund</u></b>				
Function 2200 - Support Services-Instruction	\$3,599.00	\$0.00	\$0.00	\$3,599.00
<b>Total Fund 27107 - GO Bonds Student Library Fund</b>	<b>\$3,599.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,599.00</b>
<b><u>Fund 27109 - Instructional MaterialsSpecial Appropriation</u></b>				
Function 1000 - Instruction	\$5,665.84	\$2,278.19	\$92.03	\$3,295.62
<b>Total Fund 27109 - Instructional MaterialsSpecial Appropriation</b>	<b>\$5,665.84</b>	<b>\$2,278.19</b>	<b>\$92.03</b>	<b>\$3,295.62</b>
<b><u>Fund 27502 - Career Technical Education Program</u></b>				
Function 1000 - Instruction	\$13,740.00	\$0.00	\$0.00	\$13,740.00
<b>Total Fund 27502 - Career Technical Education Program</b>	<b>\$13,740.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$13,740.00</b>
<b><u>Fund 29102 - Private Direct Grants</u></b>				
Function 1000 - Instruction	\$1,248.00	\$0.00	\$0.00	\$1,248.00
<b>Total Fund 29102 - Private Direct Grants</b>	<b>\$1,248.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,248.00</b>

# East Mountain High School

## Account Summary Report - Expenditures

Cycle: FY2024; Begin Date: 07/01/2023; End Date: 11/30/2023; Account Type: Expenditure; Subtotal Elements: Fund,Function; Account Expression: [All]; Subtotal By Account Type: No; Include Unposted Transactions: No; Created On: 12/12/2023 3:38:50 PM

Description	Budget (YTD)	Actual (YTD)	Encumbrance (YTD)	Available (YTD)
<b><u>Fund 31200 - PSCOC Lease Reimbursement</u></b>				
Function 4000 - Capital Outlay	\$0.00	\$163,416.70	\$228,783.38	(\$392,200.08)
<b>Fund 31200 - Public School Capital Outlay</b>	<b>\$0.00</b>	<b>\$163,416.70</b>	<b>\$228,783.38</b>	<b>(\$392,200.08)</b>
<b><u>Fund 31400 - Special Capital Outlay Appropriation</u></b>				
Function 4000 - Capital Outlay	\$577,000.00	\$0.00	\$0.00	\$577,000.00
<b>Total Fund 31400 - Special Capital Outlay Appropriation</b>	<b>\$577,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$577,000.00</b>
<b><u>Fund 31600 - HB-33</u></b>				
Function 2300 - Support Services-General Administration	\$2,000.00	\$90.52	\$0.00	\$1,909.48
Function 4000 - Capital Outlay	\$1,127,540.00	\$67,780.38	\$54,063.81	\$1,005,695.81
<b>Fund 31600 - HB-33</b>	<b>\$1,129,540.00</b>	<b>\$67,870.90</b>	<b>\$54,063.81</b>	<b>\$1,007,605.29</b>
<b><u>Fund 31701 - SB-9 Local</u></b>				
Function 2300 - Support Services-General Administration	\$1,518.00	\$45.54	\$0.00	\$1,472.46
Function 4000 - Capital Outlay	\$564,255.00	\$101,428.21	\$17,774.75	\$445,052.04
<b>Total Fund 31701 - SB-9 Local</b>	<b>\$565,773.00</b>	<b>\$101,473.75</b>	<b>\$17,774.75</b>	<b>\$446,524.50</b>
<b><u>Fund 31703 - SB-9 State Match</u></b>				
Function 1000 - Instruction	\$26,988.00	\$0.00	\$0.00	\$26,988.00
<b>Total Fund 31703 - SB-9 State Match</b>	<b>\$26,988.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$26,988.00</b>
<b>Grand Total Expenditures</b>	<b>\$8,142,277.89</b>	<b>\$2,611,535.32</b>	<b>\$3,689,512.63</b>	<b>\$1,841,229.94</b>

# East Mountain High School

## Check Register

Bank: [All]; Bank Account: [All]; Begin Date: 11/01/2023; End Date: 11/30/2023; Status: Non-Void; Created On: 12/12/2023 9:56:40 PM

<b>Bank</b>					
Wells Fargo					
Date	Number	Type	Payee/From	Deposit	Withdrawal
11/1/2023	11-001	Cash Receipt	NHS, Athletics Concession, Snack Bar, B Soccer Fall Final Payment	\$624.15	
11/2/2023		Payroll Liability Check	NM Taxation and Revenue (WC)		\$236.50
11/2/2023	11-002	Cash Receipt	NHS; Donation; Athletics Concession, Snack Bar Sales	\$256.45	
11/2/2023	11-003	Cash Receipt	Huddle Tickets	\$264.00	
11/3/2023		Payroll Liability Check	Internal Revenue Service		\$29,811.88
11/6/2023	00066936	Journal Entry	Bank error: Perceived return item with funds from the original check were not returned.		\$6,037.64
11/6/2023	11-004	Cash Receipt	NHS; Senior Fee; Student Support Fee; Parent Volunteer; Snack Bar Sales	\$1,192.70	
11/7/2023		Payroll Liability Check	NM Public Schools Insurance Authority		\$29,704.80
11/7/2023		Payroll Liability Check	NM Retiree Health Care Authority		\$8,058.09
11/7/2023	11-005	Cash Receipt	OST October 2023	\$17,476.67	
11/9/2023	11-006	Cash Receipt	Student Support; Yearbook; Volleyball; Snack Bar Sales	\$380.75	
11/9/2023	11-007	Cash Receipt	Huddle Tickets	\$614.00	
11/10/2023	11-008	Cash Receipt	SEG November 2023	\$408,411.50	
11/13/2023	11-009	Cash Receipt	Speech & Debate; Athletics Concession, Snack Bar Sales	\$829.50	
11/14/2023		Payroll Liability Check	NM Educational Retirement Board		\$77,492.10
11/14/2023		Payroll Liability Check	Wells Fargo Bank, N.A.		\$95,736.98
11/15/2023	00066935	Journal Entry	Voiding of stale dated check #11988.	\$375.00	
11/16/2023	11-010	Cash Receipt	Huddle Tickets	\$391.00	
11/16/2023	11-011	Cash Receipt	NHS; Speech & Debate; Cross Country Fall; Snack Bar Sales	\$1,022.00	
11/17/2023	11-012	Cash Receipt	Sandoval SB-9	\$41.29	
11/17/2023	11-013	Cash Receipt	Sandoval HB-33	\$80.98	
11/17/2023	11-014	Cash Receipt	OST November 2023	\$17,476.68	
11/20/2023	11-015	Cash Receipt	Bernalillo County HB-33 & SB-9	\$784.65	
11/21/2023		AP Warrant	EMHS Foundation		\$32,683.34
11/21/2023	12776	AP Warrant	Access Technologies, Inc.		\$530.63
11/21/2023	12777	AP Warrant	ACT Finance		\$3,417.00
11/21/2023	12778	AP Warrant	AJF Enterprises, Inc.		\$5,600.19
11/21/2023	12779	AP Warrant	Amazon.com		\$197.53
11/21/2023	12780	AP Warrant	Awards, Etc.		\$485.21
11/21/2023	12781	AP Warrant	Bohannon, Lynsey		\$59.00
11/21/2023	12782	AP Warrant	Brown, Atalie		\$59.00
11/21/2023	12783	AP Warrant	Brown, Gwen L		\$59.00
11/21/2023	12784	AP Warrant	Varsity Brands Holding Co., Inc.		\$3,531.00
11/21/2023	12785	AP Warrant	Burch, Sondra		\$59.00
11/21/2023	12786	AP Warrant	CamNet, Inc.		\$1,615.94
11/21/2023	12787	AP Warrant	Cano, Krysta M		\$59.00
11/21/2023	12788	AP Warrant	Canon Financial Services, Inc.		\$561.13
11/21/2023	12789	AP Warrant	Chancellor, Alan L		\$59.00

# East Mountain High School

## Check Register

Bank: [All]; Bank Account: [All]; Begin Date: 11/01/2023; End Date: 11/30/2023; Status: Non-Void; Created On: 12/12/2023 9:56:40 PM

Bank					
Wells Fargo					
Date	Number	Type	Payee/From	Deposit	Withdrawal
11/21/2023	12790	AP Warrant	Coffetime Bottled Water & Coffee Service, LLC		\$161.14
11/21/2023	12791	AP Warrant	Cooperative Educational Svcs		\$599.87
11/21/2023	12792	AP Warrant	Cuddy & McCarthy LLP		\$503.69
11/21/2023	12793	AP Warrant	Daly, Cynthia S		\$59.00
11/21/2023	12794	AP Warrant	Davidson, Shayna		\$59.00
11/21/2023	12795	AP Warrant	Peter Defries Corp DBA Dion's Pizza		\$491.50
11/21/2023	12796	AP Warrant	Dorwart, Therese R		\$59.00
11/21/2023	12797	AP Warrant	Entranosa Water & Wastewater Assoc.		\$1,185.65
11/21/2023	12798	AP Warrant	Fire Safety Industries		\$109.65
11/21/2023	12799	AP Warrant	Flake, Hannah		\$59.00
11/21/2023	12800	AP Warrant	Follett Content Solutions, LLC		\$639.48
11/21/2023	12801	AP Warrant	Birdy Boutique LLC		\$1,500.00
11/21/2023	12802	AP Warrant	Garcia, Gabriella P		\$256.00
11/21/2023	12803	AP Warrant	Garma, Rikki		\$59.00
11/21/2023	12804	AP Warrant	Giovenco, Kasi L		\$59.00
11/21/2023	12805	AP Warrant	Healy, Carmen L		\$59.00
11/21/2023	12806	AP Warrant	Herrera Coaches, Inc.		\$1,329.00
11/21/2023	12807	AP Warrant	Holcomb Law Office		\$22.06
11/21/2023	12808	AP Warrant	Hostetler, Sierra		\$59.00
11/21/2023	12809	AP Warrant	ItsQuest, Inc		\$4,479.67
11/21/2023	12810	AP Warrant	Jamison, Michael G		\$59.00
11/21/2023	12811	AP Warrant	Janes, Tucker		\$59.00
11/21/2023	12812	AP Warrant	Jennifer M. Pena		\$2,219.68
11/21/2023	12813	AP Warrant	Jostens		\$2,858.35
11/21/2023	12814	AP Warrant	Kellie Tomlin		\$59.00
11/21/2023	12815	AP Warrant	King, Dennis W		\$59.00
11/21/2023	12816	AP Warrant	Kuehne, Elizabeth R		\$59.00
11/21/2023	12817	AP Warrant	Lisa Keck		\$52.42
11/21/2023	12818	AP Warrant	Marcelain, Tamara S		\$59.00
11/21/2023	12819	AP Warrant	McKnight, Delina		\$59.00
11/21/2023	12820	AP Warrant	McKnight, Shyann		\$59.00
11/21/2023	12821	AP Warrant	M-F Athletic Co Inc.		\$215.95
11/21/2023	12822	AP Warrant	Millea, Amanda F		\$59.00
11/21/2023	12823	AP Warrant	Millennium Communications		\$100.88
11/21/2023	12824	AP Warrant	Moss Adams LLP		\$11,903.22
11/21/2023	12825	AP Warrant	Naylor, Nicole E		\$144.00
11/21/2023	12826	AP Warrant	Nee, Adelynn J		\$152.87
11/21/2023	12827	AP Warrant	Nee, Mary Charlotte		\$59.00
11/21/2023	12828	AP Warrant	NM Gas Company, Inc.		\$130.62
11/21/2023	12829	AP Warrant	NMAA HS Soccer Paymaster		\$655.00
11/21/2023	12830	AP Warrant	NorthStar Products, Inc.		\$854.20
11/21/2023	12831	AP Warrant	PNM Electric		\$2,495.93
11/21/2023	12832	AP Warrant	Poms & Associates		\$1,627.29

# East Mountain High School

## Check Register

Bank: [All]; Bank Account: [All]; Begin Date: 11/01/2023; End Date: 11/30/2023; Status: Non-Void; Created On: 12/12/2023 9:56:40 PM

<b>Bank</b>					
Wells Fargo					
Date	Number	Type	Payee/From	Deposit	Withdrawal
11/21/2023	12833	AP Warrant	Reilly, Michael P		\$156.35
11/21/2023	12834	AP Warrant	Renton Hardware Inc		\$318.56
11/21/2023	12835	AP Warrant	Rose, Claire B		\$59.00
11/21/2023	12836	AP Warrant	Rothe, Pam J		\$59.00
11/21/2023	12837	AP Warrant	Salazar, Marisa L		\$59.00
11/21/2023	12838	AP Warrant	Sanchez, Kimberly N		\$59.00
11/21/2023	12839	AP Warrant	Sandia Prep Athletic Dept.		\$400.00
11/21/2023	12840	AP Warrant	Gateway Education Holdings, LLC		\$50.00
11/21/2023	12841	AP Warrant	Schroeder, Stephanie		\$149.85
11/21/2023	12842	AP Warrant	Schwebach, Jesse N		\$59.00
11/21/2023	12843	AP Warrant	Sena, Wanda C		\$59.00
11/21/2023	12844	AP Warrant	Simmons (Windust), Amanda H		\$59.00
11/21/2023	12845	AP Warrant	Smith, James E		\$446.94
11/21/2023	12846	AP Warrant	Staples		\$505.69
11/21/2023	12847	AP Warrant	Swiftreach Network, LLC		\$1,156.65
11/21/2023	12848	AP Warrant	T-Mobile USA Inc.		\$280.00
11/21/2023	12849	AP Warrant	Tange, Tanner N		\$59.00
11/21/2023	12850	AP Warrant	The Vigil Group, LLC		\$6,037.64
11/21/2023	12851	AP Warrant	Theobald, Joliane S		\$59.00
11/21/2023	12852	AP Warrant	Tillery Chevrolet		\$516.27
11/21/2023	12853	AP Warrant	Fiber Platform, LLC		\$359.00
11/21/2023	12854	AP Warrant	Verizon Wireless		\$103.76
11/21/2023	12855	AP Warrant	Virginia's Lettering		\$2,300.00
11/21/2023	12856	AP Warrant	Waste Management of New Mexico, Inc.		\$744.79
11/21/2023	12857	AP Warrant	Wood, Brandy A		\$59.00
11/21/2023	12858	AP Warrant	Wood, Michael R		\$59.00
11/21/2023	12859	AP Warrant	Woodfin, Jeanne M		\$59.00
11/21/2023	12860	AP Warrant	Heads Up Landscape Contractors LLC		\$1,404.35
11/21/2023	12861	AP Warrant	Yvonne Martinez		\$59.00
11/22/2023		Payroll Liability Check	Internal Revenue Service		\$30,842.48
11/22/2023		AP Warrant	WEX Bank		\$174.60
11/22/2023	12862	AP Warrant	Agile Sports Technologies, Inc.		\$6,395.68
11/22/2023	12863	AP Warrant	AJF Enterprises, Inc.		\$590.90
11/22/2023	12864	AP Warrant	Amazon.com		\$700.34
11/22/2023	12865	AP Warrant	B & D Industries, Inc.		\$509.70
11/22/2023	12866	AP Warrant	Booth, Marie C		\$59.00
11/22/2023	12867	AP Warrant	BSN Sports LLC		\$2,875.00
11/22/2023	12868	AP Warrant	BYU Independent Study		\$398.00
11/22/2023	12869	AP Warrant	Trudy A. Candelaria		\$4,992.97
11/22/2023	12870	AP Warrant	Canon Financial Services, Inc.		\$2,563.11
11/22/2023	12871	AP Warrant	Caton, Aaron D		\$97.00
11/22/2023	12872	AP Warrant	Century Link		\$837.61
11/22/2023	12873	AP Warrant	Cooperative Educational Service 6		\$1,600.00

# East Mountain High School

## Check Register

Bank: [All]; Bank Account: [All]; Begin Date: 11/01/2023; End Date: 11/30/2023; Status: Non-Void; Created On: 12/12/2023 9:56:40 PM

Bank					
Wells Fargo					
Date	Number	Type	Payee/From	Deposit	Withdrawal
11/22/2023	12874	AP Warrant	CNM		\$3,201.50
11/22/2023	12875	AP Warrant	Cooperative Educational Svcs		\$296.14
11/22/2023	12876	AP Warrant	Cuddy & McCarthy LLP		\$675.09
11/22/2023	12877	AP Warrant	Harada, Fabian P		\$59.00
11/22/2023	12878	AP Warrant	Hofmann, Bradley		\$59.00
11/22/2023	12879	AP Warrant	Home Depot #3501		\$55.45
11/22/2023	12880	AP Warrant	Hostetler, Sierra		\$1,192.02
11/22/2023	12881	AP Warrant	ItsQuest, Inc		\$2,403.73
11/22/2023	12882	AP Warrant	Keck, Lisa		\$59.00
11/22/2023	12883	AP Warrant	LeGate, Laurel		\$59.00
11/22/2023	12885	AP Warrant	Luna, Joshua		\$59.00
11/22/2023	12886	AP Warrant	Martin, Marcus		\$59.00
11/22/2023	12887	AP Warrant	Morris, Stephen		\$59.00
11/22/2023	12888	AP Warrant	Nee, Adelynn J		\$2,244.52
11/22/2023	12889	AP Warrant	NM Gas Company, Inc.		\$916.64
11/22/2023	12890	AP Warrant	NM Model United Nations		\$325.00
11/22/2023	12891	AP Warrant	PNM Electric		\$2,317.69
11/22/2023	12892	AP Warrant	Podzemny, Bertha (Bird)		\$59.00
11/22/2023	12893	AP Warrant	Robert Cohen Co LLC		\$49,311.79
11/22/2023	12894	AP Warrant	Santa Rosa High School Athletics		\$100.00
11/22/2023	12895	AP Warrant	Schroeder, Stephanie		\$178.99
11/22/2023	12896	AP Warrant	Simmons (Windust), Amanda H		\$86.96
11/22/2023	12897	AP Warrant	Smith III, Trey		\$59.00
11/22/2023	12898	AP Warrant	Staples, Inc.		\$645.20
11/22/2023	12899	AP Warrant	Verizon Wireless		\$103.80
11/27/2023	11-016	Cash Receipt	NHS; Model UN; Snack Bar; Cross Country	\$3,058.79	
11/28/2023		Payroll Liability Check	New Mexico Taxation and Revenue Department		\$8,021.20
11/28/2023		Payroll Liability Check	Wells Fargo Bank, N.A.		\$94,143.11
11/29/2023	00066937	Journal Entry	Booking of BMO purchases on 11/5/23 Statement		\$3,724.16
11/29/2023	11-017	Cash Receipt	Student Support Fee; Snack Bar	\$395.50	
11/29/2023	12900	AP Warrant	Coffetime Bottled Water & Coffee Service, LLC		\$108.79
11/29/2023	12901	AP Warrant	Dorwart, Therese R		\$59.00
<b>Grand Total</b>				<b>\$453,675.61</b>	<b>\$570,779.10</b>

# East Mountain High School

## Outstanding POs Report

Accounting Cycle: FY2024; PO Type: [All]; Vendor: [All]; Purchase Order: [All]; Account Expression: [All]; Include Tax and Shipping: No; Include Closed POs: No; Show Detail: No; Created On: 12/12/2023 10:03:24 PM

PO Number	Type	Vendor Name	Date Issued	Days Outstanding	PO Amount	Unencumbered Amount	Remaining Encumbrance
240001	Dollar	AAA Organic Pest Control, Inc.	7/5/2023	160	\$1,300.00	\$444.16	\$855.84
240002	Dollar	Accountability & Compliance Resources LLC	7/5/2023	160	\$6,065.00	\$0.00	\$6,065.00
240003	Dollar	AJF Enterprises, Inc.	7/5/2023	160	\$38,000.00	\$15,096.12	\$22,903.88
240004	Dollar	Aspen Printing Co. Inc	7/5/2023	160	\$1,100.00	\$0.00	\$1,100.00
240005	Dollar	Awards, Etc.	7/5/2023	160	\$2,300.00	\$506.25	\$1,793.75
240006	Dollar	Awards, Etc.	7/5/2023	160	\$3,000.00	\$1,423.93	\$1,576.07
240007	Regular	Bernalillo County Fire & Rescue	7/5/2023	160	\$350.00	\$0.00	\$350.00
240008	Dollar	Bernalillo County Fleet/Facility Dept	7/5/2023	160	\$10,000.00	\$1,759.73	\$8,240.27
240009	Regular	Bernalillo County	7/5/2023	160	\$100.00	\$50.00	\$50.00
240010	Dollar	CamNet, Inc.	7/5/2023	160	\$55,320.00	\$12,226.12	\$43,093.88
240011	Dollar	Trudy A. Candelaria	7/5/2023	160	\$23,000.00	\$7,596.56	\$15,403.44
240012-1	Dollar	Canon Financial Services, Inc.	7/25/2023	140	\$17,610.72	\$6,501.80	\$11,108.92
240013	Dollar	Century Link	7/5/2023	160	\$5,000.00	\$2,083.93	\$2,916.07
240014	Dollar	Peter Defries Corp DBA Dion's Pizza	7/5/2023	160	\$10,400.00	\$4,087.00	\$6,313.00
240015	Dollar	Edgenuity Inc.	7/5/2023	160	\$8,000.00	\$0.00	\$8,000.00
240016	Dollar	Entranosa Water & Wastewater Assoc.	7/5/2023	160	\$9,500.00	\$5,866.37	\$3,633.63
240018-1	Dollar	Fire Safety Industries	11/8/2023	34	\$650.00	\$109.65	\$540.35
240020	Dollar	George Trujillo	7/5/2023	160	\$400.00	\$199.30	\$200.70
240022	Dollar	Holcomb Law Office	7/5/2023	160	\$15,000.00	\$573.64	\$14,426.36
240023	Dollar	ItsQuest, Inc	7/5/2023	160	\$48,000.00	\$26,021.02	\$21,978.98
240024	Dollar	Jostens	7/5/2023	160	\$5,000.00	\$2,858.35	\$2,141.65
240025	Dollar	Albq. Basketball Officials' Assn.	7/5/2023	160	\$7,500.00	\$0.00	\$7,500.00
240026	Dollar	Home Security Systems, LLC	7/5/2023	160	\$2,700.00	\$443.95	\$2,256.05
240027	Dollar	Albuquerque Softball Officials Assoc	7/5/2023	160	\$1,500.00	\$0.00	\$1,500.00
240028	Dollar	NAPA Auto Parts	7/5/2023	160	\$1,000.00	\$0.00	\$1,000.00
240029	Dollar	Moss Adams LLP	7/5/2023	160	\$25,750.00	\$21,641.73	\$4,108.27
240030	Dollar	NM Gas Company, Inc.	7/5/2023	160	\$20,000.00	\$1,196.50	\$18,803.50
240032	Dollar	PNM Electric	7/5/2023	160	\$35,000.00	\$16,234.86	\$18,765.14
240033	Dollar	SMPC Architects	7/5/2023	160	\$20,000.00	\$0.00	\$20,000.00
240034	Dollar	Tillery Chevrolet	7/5/2023	160	\$1,000.00	\$516.27	\$483.73

# East Mountain High School

## Outstanding POs Report

Accounting Cycle: FY2024; PO Type: [All]; Vendor: [All]; Purchase Order: [All]; Account Expression: [All]; Include Tax and Shipping: No; Include Closed POs: No; Show Detail: No; Created On: 12/12/2023 10:03:24 PM

PO Number	Type	Vendor Name	Date Issued	Days Outstanding	PO Amount	Unencumbered Amount	Remaining Encumbrance
240035	Dollar	T-Mobile USA Inc.	7/5/2023	160	\$1,900.00	\$980.00	\$920.00
240036	Dollar	Fiber Platform, LLC	7/5/2023	160	\$8,700.00	\$4,308.00	\$4,392.00
240037	Dollar	Verizon Wireless	7/5/2023	160	\$750.00	\$311.19	\$438.81
240038	Dollar	Waste Management of New Mexico, Inc.	7/5/2023	160	\$9,775.00	\$4,615.30	\$5,159.70
240039	Dollar	WEX Bank	7/5/2023	160	\$5,000.00	\$998.28	\$4,001.72
240049-1	Dollar	Staples	7/25/2023	140	\$2,376.14	\$2,368.34	\$7.80
240050	Dollar	B & D Industries, Inc.	7/6/2023	159	\$953.68	\$951.44	\$2.24
240053	Regular	Staples, Inc.	7/17/2023	158	\$48,061.25	\$48,061.25	\$0.00
240055-1	Dollar	Sandia Prep Athletic Dept.	7/1/2023	164	\$800.00	\$400.00	\$400.00
240061	Dollar	Home Depot #3501	7/12/2023	153	\$1,500.00	\$1,153.12	\$346.88
240062	Dollar	Coffetime Bottled Water & Coffee Service, LLC	7/10/2023	155	\$1,300.00	\$853.50	\$446.50
240063	Regular	James Smith	7/12/2023	153	\$150.00	\$0.00	\$150.00
240066-1	Dollar	Bill's Lock & Key, Inc.	7/20/2023	145	\$2,231.69	\$2,204.97	\$26.72
240068	Dollar	Los Altos Golf Course	7/17/2023	148	\$2,000.00	\$0.00	\$2,000.00
240070	Regular	Simply Design	7/1/2023	164	\$377.56	\$0.00	\$377.56
240074	Regular	Qualtrics, LLC	7/24/2023	141	\$1,600.00	\$0.00	\$1,600.00
240075	Dollar	The Vigil Group, LLC	7/24/2023	141	\$72,635.85	\$30,188.20	\$42,447.65
240076-1	Dollar	Public Charter Schools of New Mexico	10/20/2023	53	\$7,760.00	\$2,160.00	\$5,600.00
240077	Dollar	Zoom Video Communicaitons, Inc.	7/24/2023	141	\$1,400.00	\$0.00	\$1,400.00
240078	Dollar	NMASBO	7/24/2023	141	\$1,000.00	\$0.00	\$1,000.00
240079	Dollar	Millennium Communications	7/24/2023	141	\$2,450.00	\$306.10	\$2,143.90
240080	Dollar	Raptor Technologies, LLC	7/24/2023	141	\$500.00	\$0.00	\$500.00
240083	Dollar	Deeloh Technologies, Inc.	7/24/2023	141	\$1,000.00	\$0.00	\$1,000.00
240085	Regular	VEX Robotics, Inc.	7/31/2023	134	\$4,981.19	\$4,690.93	\$290.26
240090	Dollar	Staples	8/1/2023	133	\$543.23	\$47.02	\$496.21
240091	Dollar	Amazon.com	8/2/2023	132	\$3,000.00	\$1,162.94	\$1,837.06
240093	Regular	Heads Up Landscape Contractors LLC	8/3/2023	131	\$14,043.50	\$6,776.26	\$7,267.24
240095	Dollar	Herrera School Buses, Inc.	8/3/2023	131	\$5,429.00	\$2,100.00	\$3,329.00
240096	Dollar	Herrera Coaches, Inc.	8/3/2023	131	\$25,824.00	\$20,159.35	\$5,664.65
240097	Regular	Cooperative Educational Svcs	8/24/2023	110	\$38,158.69	\$38,158.69	\$0.00

# East Mountain High School

## Outstanding POs Report

Accounting Cycle: FY2024; PO Type: [All]; Vendor: [All]; Purchase Order: [All]; Account Expression: [All]; Include Tax and Shipping: No; Include Closed POs: No; Show Detail: No; Created On: 12/12/2023 10:03:24 PM

PO Number	Type	Vendor Name	Date Issued	Days Outstanding	PO Amount	Unencumbered Amount	Remaining Encumbrance
240098	Regular	Allied 100, LLC	8/3/2023	131	\$174.00	\$0.00	\$174.00
240106	Regular	Stephanie Schroeder	7/1/2023	164	\$1,300.00	\$0.00	\$1,300.00
240107	Regular	Lisa Keck	7/1/2023	164	\$312.00	\$104.00	\$208.00
240108	Dollar	B & D Industries, Inc.	8/15/2023	119	\$3,000.00	\$1,211.21	\$1,788.79
240109	Dollar	LSG and Associates Inc.	8/15/2023	119	\$2,500.00	\$1,090.62	\$1,409.38
240110	Dollar	B & D Industries, Inc.	8/15/2023	119	\$3,000.00	\$807.03	\$2,192.97
240112-2	Regular	Amazon.com	9/27/2023	76	\$255.88	\$125.88	\$130.00
240114-1	Dollar	Amazon.com	8/21/2023	113	\$243.05	\$210.09	\$32.96
240115	Dollar	Amazon.com	8/18/2023	116	\$437.75	\$414.47	\$23.28
240120-1	Dollar	Staples	8/21/2023	113	\$2,500.00	\$1,748.57	\$751.43
240122	Regular	Follett Content Solutions, LLC	8/21/2023	113	\$527.75	\$0.00	\$527.75
240123-1	Regular	DEMCO	10/18/2023	55	\$6.60	\$0.00	\$6.60
240124-1	Regular	Jennifer M. Pena	10/29/2023	44	\$6,218.38	\$1,776.68	\$4,441.70
240129	Dollar	Amazon.com	8/23/2023	111	\$78.75	\$77.97	\$0.78
240130	Dollar	EMHS Foundation	7/1/2023	164	\$392,200.08	\$196,100.04	\$196,100.04
240131	Regular	Varsity Brands Holding Co., Inc.	8/23/2023	111	\$3,637.00	\$0.00	\$3,637.00
240132	Dollar	Peter Lucero	8/23/2023	111	\$4,000.00	\$0.00	\$4,000.00
240135-1	Dollar	B & D Industries, Inc.	8/25/2023	109	\$13,287.96	\$403.51	\$12,884.45
240136	Regular	Amazon.com	8/25/2023	109	\$74.60	\$69.80	\$4.80
240140-2	Dollar	Cooperative Educational Svcs	11/21/2023	21	\$22,104.19	\$1,221.87	\$20,882.32
240145	Dollar	B & D Industries, Inc.	8/31/2023	103	\$5,246.39	\$0.00	\$5,246.39
240148	Regular	Varsity Brands Holding Co., Inc.	8/31/2023	103	\$1,113.00	\$0.00	\$1,113.00
240150	Regular	Follett Content Solutions, LLC	9/5/2023	98	\$591.89	\$137.48	\$454.41
240154	Regular	Amazon.com	9/7/2023	96	\$23.91	\$0.00	\$23.91
240157-1	Dollar	NMAA HS Soccer Paymaster	10/12/2023	61	\$1,000.00	\$655.00	\$345.00
240158	Regular	Los Alamos Golf Association	9/8/2023	95	\$80.00	\$0.00	\$80.00
240159	Dollar	Amazon.com	9/12/2023	91	\$129.77	\$74.07	\$55.70
240160	Dollar	Amazon.com	9/12/2023	91	\$877.42	\$865.50	\$11.92
240161	Dollar	Fisher Scientific	9/12/2023	91	\$87.25	\$19.43	\$67.82
240163-1	Regular	Amazon.com	9/1/2023	102	\$141.90	\$0.00	\$141.90

# East Mountain High School

## Outstanding POs Report

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PO Number	Type	Vendor Name	Date Issued	Days Outstanding	PO Amount	Unencumbered Amount	Remaining Encumbrance
240165-1	Dollar	CNM	9/16/2023	87	\$4,000.00	\$3,201.50	\$798.50
240168-1	Regular	BMO	9/13/2023	90	\$66.00	\$0.00	\$66.00
240172	Regular	Amazon.com	9/19/2023	84	\$1,242.01	\$1,078.58	\$163.43
240174	Regular	New Mexico Association of Student Councils	9/21/2023	82	\$405.00	\$0.00	\$405.00
240177	Regular	APS - Transportation	9/22/2023	81	\$684.00	\$684.00	\$0.00
240179	Regular	Tammy Abts	9/22/2023	81	\$1,047.33	\$1,047.33	\$0.00
240182-1	Dollar	Amazon.com	9/26/2023	77	\$26.45	\$26.34	\$0.11
240184	Dollar	Gardenswartz Team Sales	9/27/2023	76	\$7,500.00	\$1,703.00	\$5,797.00
240186	Regular	B & D Industries, Inc.	9/27/2023	76	\$3,876.76	\$0.00	\$3,876.76
240190-1-1	Dollar	Follett Corporation	9/29/2023	74	\$2,000.00	\$7.69	\$1,992.31
240192-3	Dollar	Hypertec USA, Inc.	10/29/2023	44	\$2,784.31	\$0.00	\$2,784.31
240194	Dollar	Amazon.com	10/6/2023	67	\$296.80	\$284.70	\$12.10
240197	Dollar	Herrera Coaches, Inc.	10/6/2023	67	\$3,197.84	\$0.00	\$3,197.84
240198	Regular	Herrera Coaches, Inc.	10/6/2023	67	\$5,125.00	\$0.00	\$5,125.00
240201-1	Dollar	Staples	10/11/2023	62	\$135.29	\$133.02	\$2.27
240202	Dollar	Amazon.com	10/11/2023	62	\$160.00	\$155.90	\$4.10
240203	Regular	Raptor Technologies, LLC	10/12/2023	61	\$110.00	\$0.00	\$110.00
240204-1	Dollar	Amazon.com	10/12/2023	61	\$589.00	\$588.79	\$0.21
240211	Dollar	B & D Industries, Inc.	10/17/2023	56	\$300.00	\$288.23	\$11.77
240212-1	Dollar	Amazon.com	10/19/2023	54	\$289.82	\$288.72	\$1.10
240213	Dollar	Amazon.com	10/19/2023	54	\$410.42	\$410.23	\$0.19
240214	Regular	B & D Industries, Inc.	10/19/2023	54	\$6,231.28	\$0.00	\$6,231.28
240216	Dollar	Bill's Lock & Key, Inc.	10/23/2023	50	\$500.00	\$0.00	\$500.00
240217	Dollar	Renton Hardware Inc	10/25/2023	48	\$500.00	\$318.56	\$181.44
240219	Dollar	Amazon.com	10/26/2023	47	\$197.98	\$197.53	\$0.45
240221	Dollar	Cuddy & McCarthy LLP	10/26/2023	47	\$20,000.00	\$1,178.78	\$18,821.22
240223	Dollar	ASM Global - Albuquerque Convention Center	11/8/2023	34	\$3,600.00	\$0.00	\$3,600.00
240225	Dollar	Amazon.com	11/16/2023	26	\$85.51	\$80.45	\$5.06
240226	Dollar	Follett Content Solutions, LLC	11/20/2023	22	\$323.38	\$0.00	\$323.38
240227	Regular	For Inspiration and Recognition of Science and Tech	11/20/2023	22	\$6,000.00	\$0.00	\$6,000.00

# East Mountain High School

## Outstanding POs Report

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PO Number	Type	Vendor Name	Date Issued	Days Outstanding	PO Amount	Unencumbered Amount	Remaining Encumbrance
240230	Dollar	ACT Finance	10/1/2023	72	\$5,100.00	\$3,417.00	\$1,683.00
240234	Regular	Jennifer M. Pena	11/21/2023	21	\$375.00	\$0.00	\$375.00
240237	Regular	APS - Transportation	11/3/2023	39	\$684.00	\$0.00	\$684.00
240238-1	Regular	Lexia Learning Systems LLC	11/22/2023	20	\$1,680.00	\$0.00	\$1,680.00
240239-1	Dollar	Evangel Christian Academy	11/22/2023	20	\$264.00	\$132.00	\$132.00
240241	Dollar	B & D Industries, Inc.	11/17/2023	25	\$14,483.81	\$0.00	\$14,483.81
240242	Regular	CamNet, Inc.	11/28/2023	14	\$499.43	\$0.00	\$499.43
240243	Regular	Herrera Coaches, Inc.	11/29/2023	13	\$1,168.00	\$0.00	\$1,168.00
240248-1	Regular	BMO	12/8/2023	4	\$2,818.57	\$0.00	\$2,818.57
240249	Dollar	Petersen Landscaping LLC	11/29/2023	13	\$5,000.00	\$1,595.63	\$3,404.37
240250	Regular	Follett Content Solutions, LLC	12/8/2023	4	\$325.40	\$0.00	\$325.40
240252-1	Dollar	Scenario Learning, LLC	12/8/2023	4	\$2,000.00	\$0.00	\$2,000.00
240254	Dollar	Brain and Behavioral Associates, PC	12/12/2023	0	\$2,000.00	\$0.00	\$2,000.00
<b>Grand Total</b>					<b>\$1,213,978.41</b>	<b>\$524,323.32</b>	<b>\$689,655.09</b>

## East Mountain High School

---

Bank: **Wells Fargo**  
Account Description: **General Operational**  
Statement Date: **November 30, 2023**

Beginning balance per bank	\$	2,059,748.60
Cleared transactions:		
Checks and withdrawals	\$	(500,819.66)
Deposits and credits	\$	453,675.61
Other bank adjustments	\$	-
Ending balance per bank	<u>\$</u>	<u>2,012,604.55</u>
Plus: Outstanding Deposits		
Plus: Cleared items prior to entry	\$	-
Less: Outstanding checks	<u>\$</u>	<u>(145,576.23)</u>
<b>Balance per GL</b>	<u><u>\$</u></u>	<u><u>1,867,028.32</u></u>

## East Mountain High School Balance Sheet

Cycle: FY2024; Fund Class: [All]; Fund Columns: [All Non-Zero Funds]; Account Expression: [All]; Balance Date: 11/30/2023; Detail: No; Created On: 12/12/2023 10:09:23 PM

Description	11000 Operational	14000 IM	23000 Activities	24106 IDEA- B	24154 Title II	24301 ESSER I	24308 ESSER II	24330 ESSER III	26107 REC Fiscal	26222 ECF	27109 IM Spec. Appro.	27408 K-12+	28211 COVID Testing	29102 Private Grants	31200 Lease Reim.	31400 Spec. Cap. Outlay	31600 HB-33	31701 SB-9	31703 SB-9 State Match	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	\$200.00
11020 - WF-Operating	\$927,428.21	\$6,446.49	(\$3,194.97)	(\$820.96)	(\$1,960.49)	(\$74.72)	\$6.14	(\$127,937.12)	\$0.41	\$4,000.00	\$3,387.84	\$0.00	\$3.20	\$1,247.60	(\$163,416.70)	\$0.00	\$902,780.22	\$304,077.68	\$15,055.49	\$1,867,028.32
13000 - Receivables	\$6,038.14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,038.14
<b>Subtotal of Account Type: Asset</b>	<b>\$933,666.35</b>	<b>\$6,446.49</b>	<b>(\$3,194.97)</b>	<b>(\$820.96)</b>	<b>(\$1,960.49)</b>	<b>(\$74.72)</b>	<b>\$6.14</b>	<b>(\$127,937.12)</b>	<b>\$0.41</b>	<b>\$4,000.00</b>	<b>\$3,387.84</b>	<b>\$0.00</b>	<b>\$3.20</b>	<b>\$1,247.60</b>	<b>(\$163,416.70)</b>	<b>\$0.00</b>	<b>\$902,780.22</b>	<b>\$304,077.68</b>	<b>\$15,055.49</b>	<b>\$1,873,266.46</b>
<b>Subtotal of Account Group: Assets</b>	<b>\$933,666.35</b>	<b>\$6,446.49</b>	<b>(\$3,194.97)</b>	<b>(\$820.96)</b>	<b>(\$1,960.49)</b>	<b>(\$74.72)</b>	<b>\$6.14</b>	<b>(\$127,937.12)</b>	<b>\$0.41</b>	<b>\$4,000.00</b>	<b>\$3,387.84</b>	<b>\$0.00</b>	<b>\$3.20</b>	<b>\$1,247.60</b>	<b>(\$163,416.70)</b>	<b>\$0.00</b>	<b>\$902,780.22</b>	<b>\$304,077.68</b>	<b>\$15,055.49</b>	<b>\$1,873,266.46</b>
21011 - Accounts Payable	\$5,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,500.00
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	\$1,083.52
23122 - Social Security	\$13,135.44	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,424.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,559.60
23123 - Medicare	\$3,355.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$566.94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,922.36
23124 - State Retirement Contributions	\$70,863.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,854.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$83,718.41
23125 - Employee Insurance	\$25,129.71	\$0.00	\$0.00	(\$395.18)	\$0.00	\$0.00	\$0.00	\$5,605.15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$30,339.68
23126 - Unemployment Insurance	\$305.73	\$0.00	\$0.00	\$2.79	\$0.00	\$0.00	\$6.78	\$76.85	\$0.00	\$0.00	\$0.00	\$0.00	\$1.09	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$393.24
23141 - Federal Income Taxes	\$9,336.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,309.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,645.74
23147 - Voluntary Deductions	\$8,591.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$789.57	\$0.00	\$0.00	\$0.00	\$0.00	\$2.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,383.01
24214 - State Taxes	\$7,151.05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,113.79	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,264.84
<b>Subtotal of Account Type: Liability</b>	<b>\$144,452.35</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$392.39)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$6.78</b>	<b>\$24,740.46</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3.20</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>\$168,810.40</b>
32300 - Unreserved Fund Balance	\$654,334.88	\$6,446.49	(\$1,916.59)	(\$51,878.35)	(\$4,926.58)	\$0.00	(\$282,326.77)	(\$119,775.25)	\$0.41	\$0.00	\$0.19	(\$21,529.80)	(\$32,135.05)	\$1,247.60	\$0.00	(\$134,008.78)	\$961,573.56	\$400,984.96	\$15,055.49	\$1,391,146.41
Net Increase/Decrease	\$134,879.12	\$0.00	(\$1,278.38)	\$51,449.78	\$2,966.09	(\$74.72)	\$282,326.13	(\$32,902.33)	\$0.00	\$4,000.00	\$3,387.65	\$21,529.80	\$32,135.05	\$0.00	(\$163,416.70)	\$134,008.78	(\$58,793.34)	(\$96,907.28)	\$0.00	\$313,309.65
<b>Subtotal of Account Type: Fund Balance</b>	<b>\$789,214.00</b>	<b>\$6,446.49</b>	<b>(\$3,194.97)</b>	<b>(\$428.57)</b>	<b>(\$1,960.49)</b>	<b>(\$74.72)</b>	<b>(\$0.64)</b>	<b>(\$152,677.58)</b>	<b>\$0.41</b>	<b>\$4,000.00</b>	<b>\$3,387.84</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,247.60</b>	<b>(\$163,416.70)</b>	<b>\$0.00</b>	<b>\$902,780.22</b>	<b>\$304,077.68</b>	<b>\$15,055.49</b>	<b>\$1,704,456.06</b>
<b>Subtotal of Account Group: Liabilities/Fund Balance</b>	<b>\$933,666.35</b>	<b>\$6,446.49</b>	<b>(\$3,194.97)</b>	<b>(\$820.96)</b>	<b>(\$1,960.49)</b>	<b>(\$74.72)</b>	<b>\$6.14</b>	<b>(\$127,937.12)</b>	<b>\$0.41</b>	<b>\$4,000.00</b>	<b>\$3,387.84</b>	<b>\$0.00</b>	<b>\$3.20</b>	<b>\$1,247.60</b>	<b>(\$163,416.70)</b>	<b>\$0.00</b>	<b>\$902,780.22</b>	<b>\$304,077.68</b>	<b>\$15,055.49</b>	<b>\$1,873,266.46</b>



# EAST MOUNTAIN HIGH SCHOOL

Staff Survey  
Fall 2023



Report created by  
Panorama Education



# Summary

Topic Description	Results	Comparison
<p><b>School Climate</b></p> <p>Perceptions of the overall social and learning climate of the school.</p>	<p><b>69%</b></p>	<p><b>66%</b> ALBUQUERQUE</p> <p><b>59%</b> New Mexico Public Education Department</p>
<p><b>Well-being</b></p> <p>Faculty and staff perceptions of their own professional well-being.</p>	<p><b>65%</b></p>	<p><b>68%</b> ALBUQUERQUE</p> <p><b>69%</b> New Mexico Public Education Department</p>

36 responses

# School Climate

Your average

**69%**

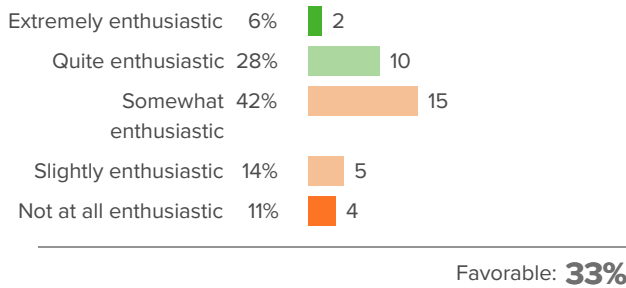
36 responses

District average: **66%** ALBUQUERQUE

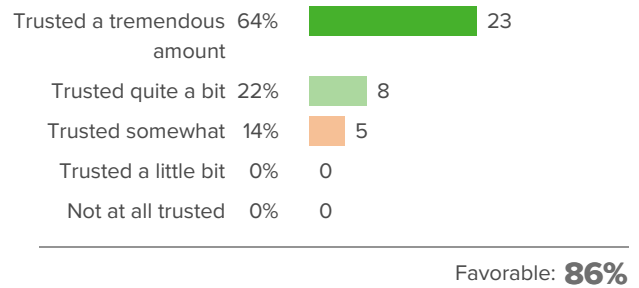
Client average: **59%** New Mexico Public Education Department

## How did people respond?

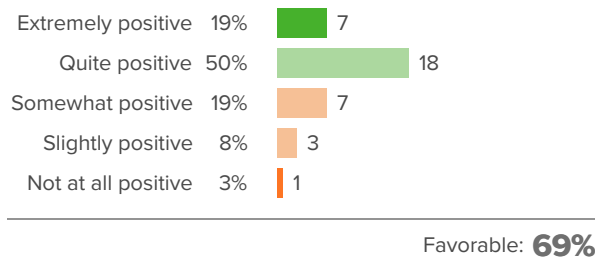
### Q.1: On most days, how enthusiastic are the students about being at school?



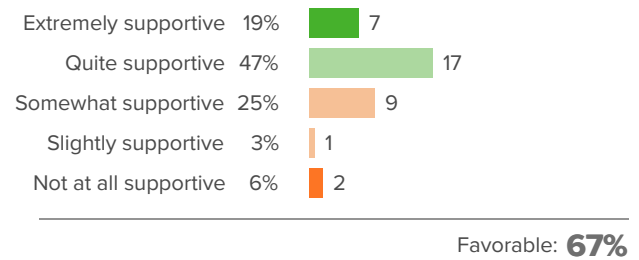
### Q.2: To what extent are staff trusted to work in the way they think is best?



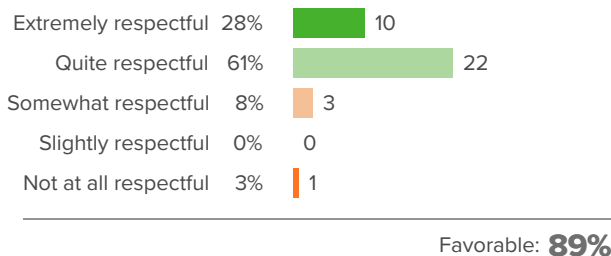
### Q.3: How positive are the attitudes of your colleagues?



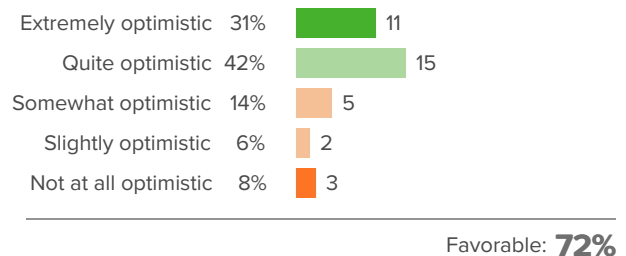
### Q.4: How supportive are students in their interactions with each other?



### Q.5: How respectful are the relationships between staff and students?

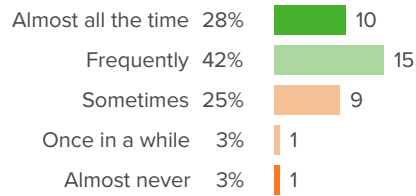


### Q.6: How optimistic are you that your school will improve in the future?



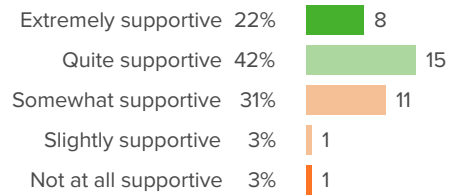


**Q.7: How often do you see students helping each other without being prompted?**



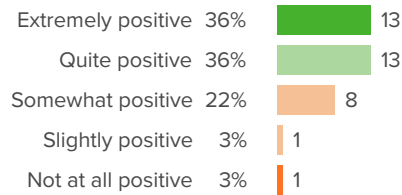
Favorable: **69%**

**Q.8: When new initiatives are presented at your school, how supportive are your colleagues?**



Favorable: **64%**

**Q.9: Overall, how positive is the working environment at your school?**



Favorable: **72%**

# Well-being

Your average

**65%**

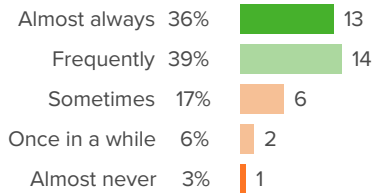
36 responses

District average: **68%** ALBUQUERQUE

Client average: **69%** New Mexico Public Education Department

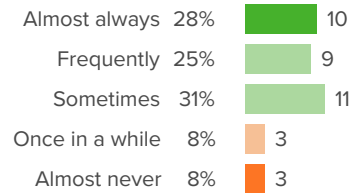
## How did people respond?

**Q.1: During the past week, how often did you feel engaged at work?**



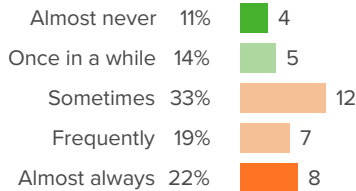
Favorable: **75%**

**Q.2: During the past week, how often did you feel excited at work?**



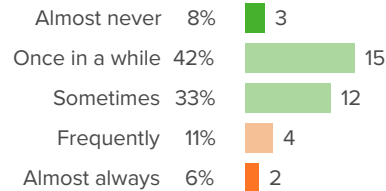
Favorable: **83%**

**Q.3: During the past week, how often did you feel exhausted at work?**



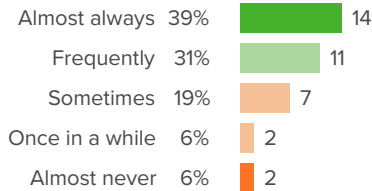
Favorable: **25%**

**Q.4: During the past week, how often did you feel frustrated at work?**



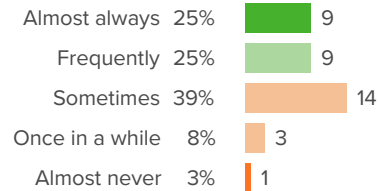
Favorable: **83%**

**Q.5: During the past week, how often did you feel happy at work?**



Favorable: **69%**

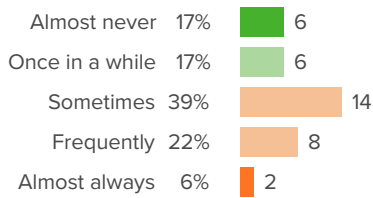
**Q.6: During the past week, how often did you feel hopeful at work?**



Favorable: **50%**

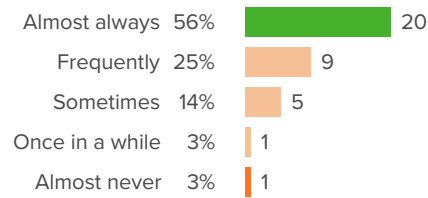


**Q.7: During the past week, how often did you feel overwhelmed at work?**



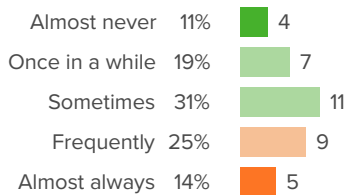
Favorable: **33%**

**Q.8: During the past week, how often did you feel safe at work?**



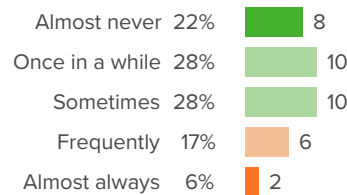
Favorable: **56%**

**Q.9: During the past week, how often did you feel stressed out at work?**



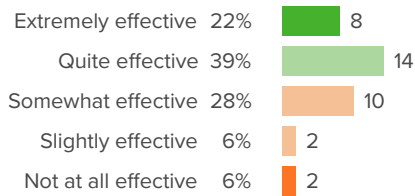
Favorable: **61%**

**Q.10: During the past week, how often did you feel worried at work?**



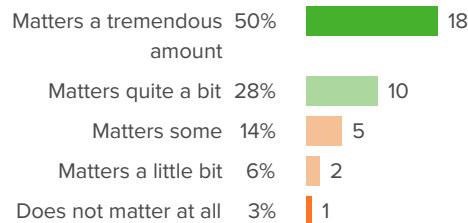
Favorable: **78%**

**Q.11: How effective do you feel at your job right now?**



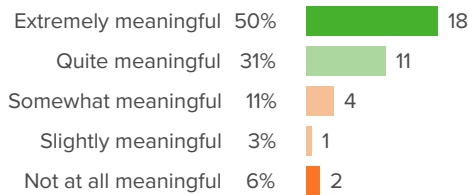
Favorable: **61%**

**Q.12: How much does your work matter to you?**



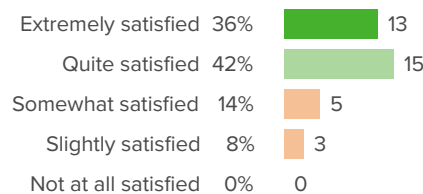
Favorable: **78%**

**Q.13: How meaningful for you is the work that you do?**



Favorable: **81%**

**Q.14: Overall, how satisfied are you with your job right now?**



Favorable: **78%**



# EAST MOUNTAIN HIGH SCHOOL

Family Survey  
Fall 2023



Report created by  
Panorama Education



## Summary

Topic Description	Results	Comparison
<p><b>Barriers to Engagement</b></p> <p>Factors that can create challenges for families to interact with or become involved with their child's school. Survey-takers responded to the question, "How big of a problem are the following issues for becoming involved with your child's current school?"</p>	<b>82%</b>	<p><b>84%</b> ALBUQUERQUE</p> <p><b>77%</b> New Mexico Public Education Department</p>
<p><b>School Climate</b></p> <p>Perceptions of the overall social and learning climate of the school.</p>	<b>81%</b>	<p><b>74%</b> ALBUQUERQUE</p> <p><b>58%</b> New Mexico Public Education Department</p>
<p><b>School Safety</b></p> <p>Perceptions of student physical and psychological safety at school.</p>	<b>83%</b>	<p><b>80%</b> ALBUQUERQUE</p> <p><b>66%</b> New Mexico Public Education Department</p>

20 responses



# Barriers to Engagement

Your average

**82%**

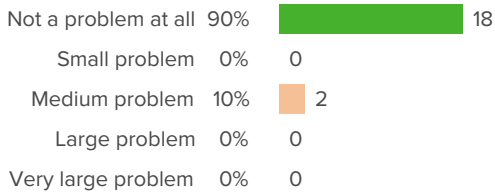
20 responses

District average: **84%** ALBUQUERQUE

Client average: **77%** New Mexico Public Education Department

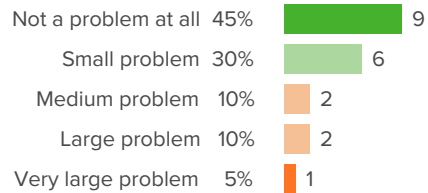
## How did people respond?

**Q.1: How big of a problem is the following issue for becoming involved with your child's current school: Childcare needs?**



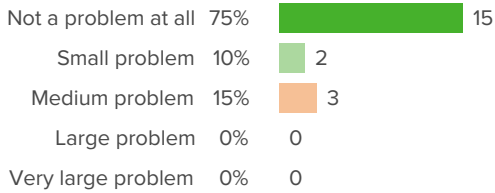
Favorable: **90%**

**Q.2: How big of a problem is the following issue for becoming involved with your child's current school: Transportation-related challenges?**



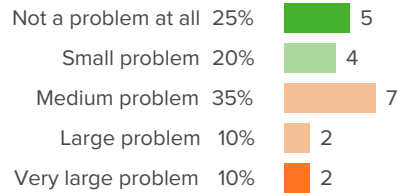
Favorable: **75%**

**Q.3: How big of a problem is the following issue for becoming involved with your child's current school: Concerns about getting to the school safely?**



Favorable: **85%**

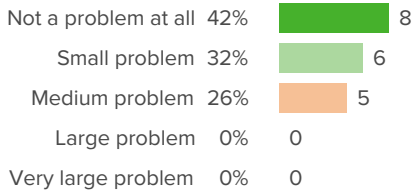
**Q.4: How big of a problem is the following issue for becoming involved with your child's current school: How busy your schedule is?**



Favorable: **45%**

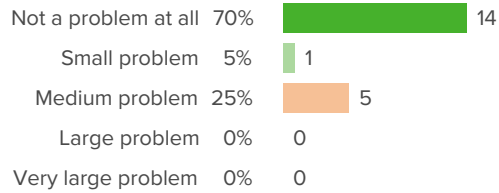


**Q.5: How big of a problem is the following issue for becoming involved with your child's current school: School staff seem too busy?**



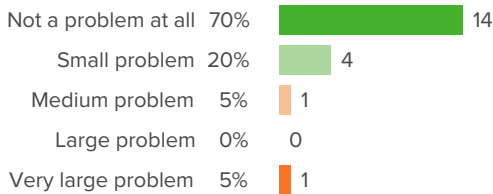
Favorable: **74%**

**Q.6: How big of a problem is the following issue for becoming involved with your child's current school: You feel unsure about how to communicate with the school?**



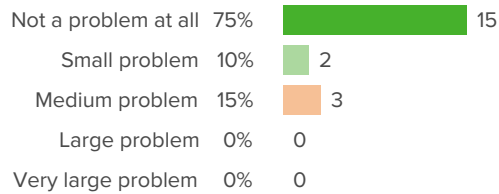
Favorable: **75%**

**Q.7: How big of a problem is the following issue for becoming involved with your child's current school: The school provides little information about involvement opportunities?**



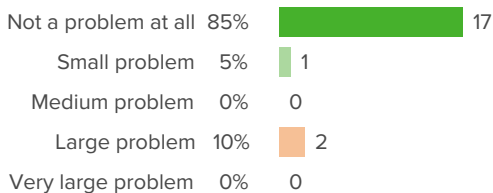
Favorable: **90%**

**Q.8: How big of a problem is the following issue for becoming involved with your child's current school: The school is not welcoming to parents?**



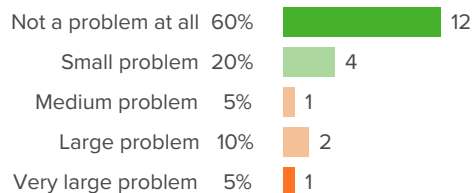
Favorable: **85%**

**Q.9: How big of a problem is the following issue for becoming involved with your child's current school: The school does not communicate well with people from your culture?**



Favorable: **90%**

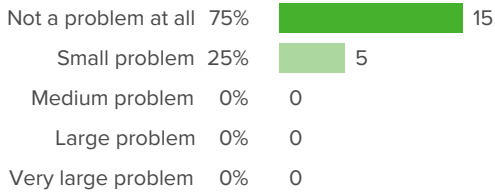
**Q.10: How big of a problem is the following issue for becoming involved with your child's current school: You do not feel a sense of belonging with your child's school community?**



Favorable: **80%**

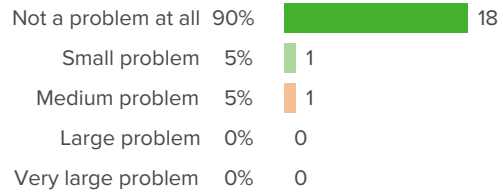


**Q.11: How big of a problem is the following issue for becoming involved with your child's current school: Negative memories of your own school experience?**



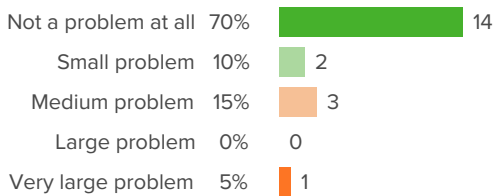
Favorable: **100%**

**Q.12: How big of a problem is the following issue for becoming involved with your child's current school: Your child does not want you to contact the school?**



Favorable: **95%**

**Q.13: How big of a problem is the following issue for becoming involved with your child's current school: You worry that adults at the school will treat your child differently if you raise a concern?**



Favorable: **80%**



# School Climate

Your average

**81%**

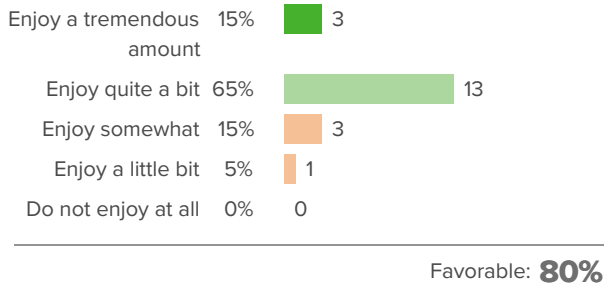
20 responses

District average: **74%** ALBUQUERQUE

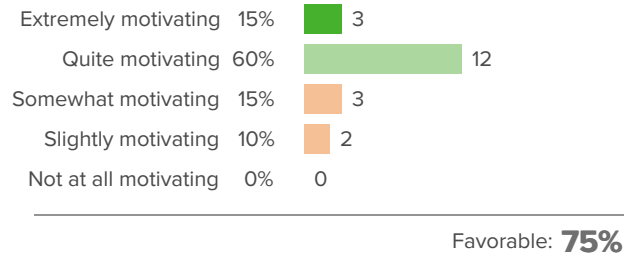
Client average: **58%** New Mexico Public Education Department

## How did people respond?

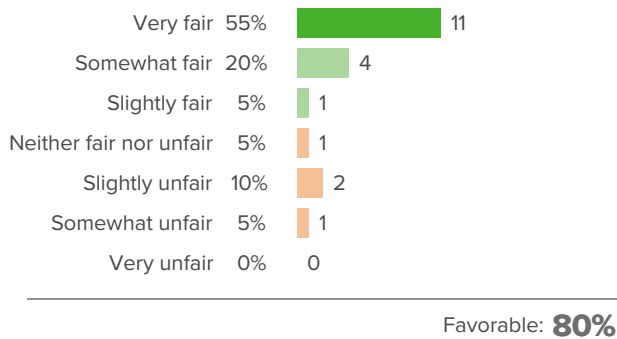
### Q.1: To what extent do you think that children enjoy going to your child's school?



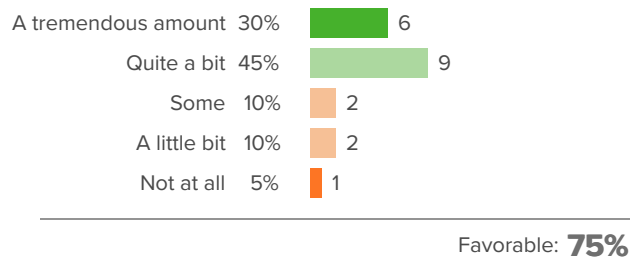
### Q.2: How motivating are the classroom lessons at your child's school?



### Q.3: How fair or unfair is the school's system of evaluating children?

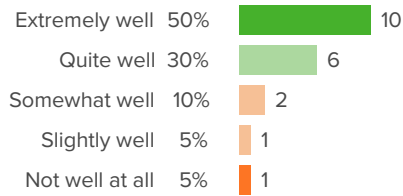


### Q.4: How much does the school value the diversity of children's backgrounds?



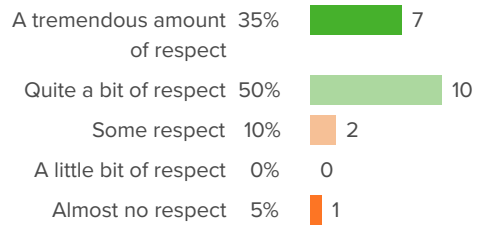


**Q.5: How well do administrators at your child’s school create a school environment that helps children learn?**



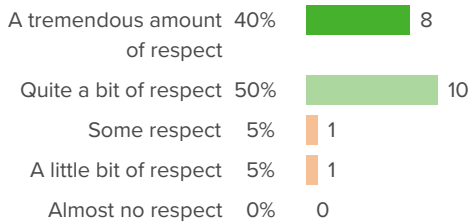
Favorable: **80%**

**Q.6: Overall, how much respect do you think the children at your child's school have for the staff?**



Favorable: **85%**

**Q.7: Overall, how much respect do you think the teachers at your child's school have for the children?**



Favorable: **90%**



# School Safety

Your average

**83%**

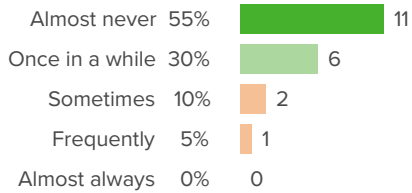
20 responses

District average: **80%** ALBUQUERQUE

Client average: **66%** New Mexico Public Education Department

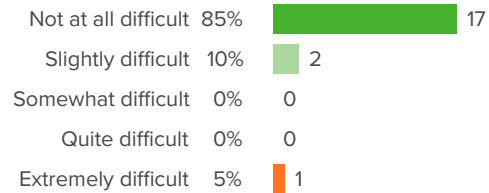
## How did people respond?

### Q.1: How often do you worry about violence at your child's school?



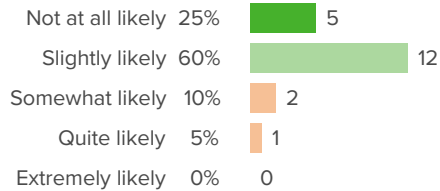
Favorable: **85%**

### Q.2: If a student is bullied at your child's school, how difficult is it for him/her to get help from an adult?



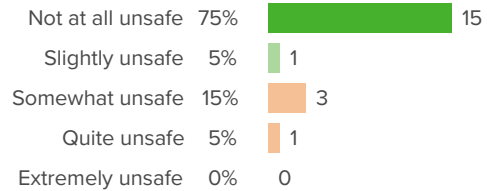
Favorable: **95%**

### Q.3: How likely is it that someone from your child's school will bully him/her online?



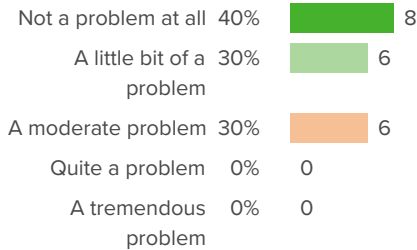
Favorable: **85%**

### Q.4: Overall, how unsafe does your child feel at school?



Favorable: **80%**

### Q.5: To what extent are drugs a problem at your child's school?



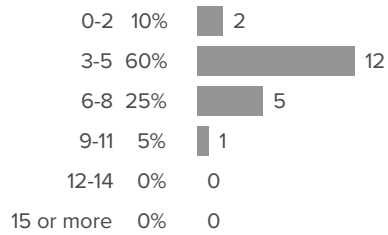
Favorable: **70%**



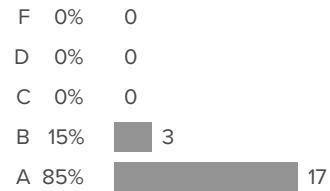
# Background Questions

How did people respond? \_\_\_\_\_

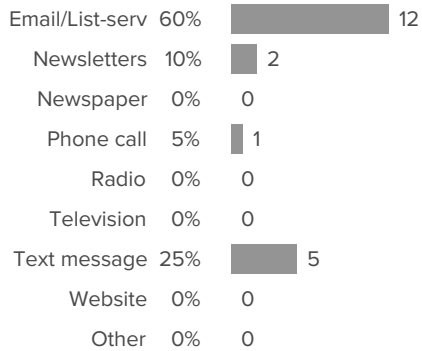
**Q.1: In an average day, how many hours of "screen time" (time in front of computers, television, texting, video games, etc.) does your child spend?**



**Q.2: On average, what grades do you expect your child to earn in school?**



**Q.3: What would be the best way for the school/district to stay in communication with you?**

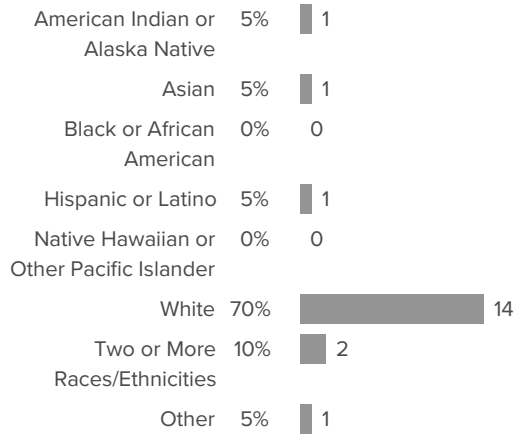


**Q.4: Does your child receive Special Education services?**

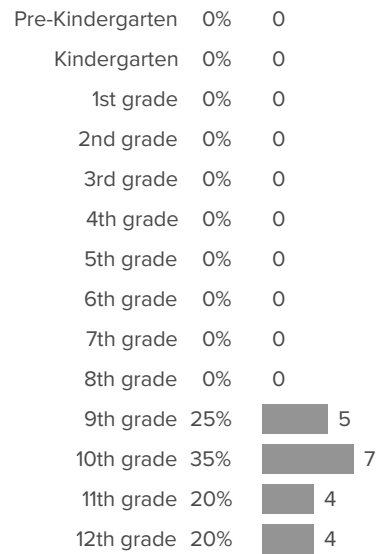




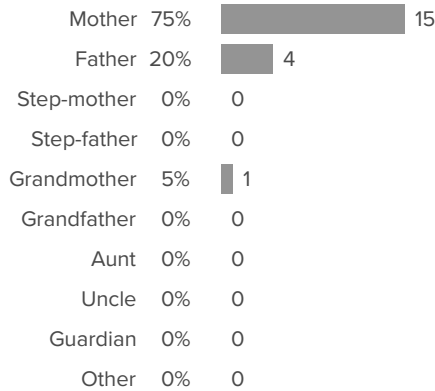
**Q.5: What is your race or ethnicity?**



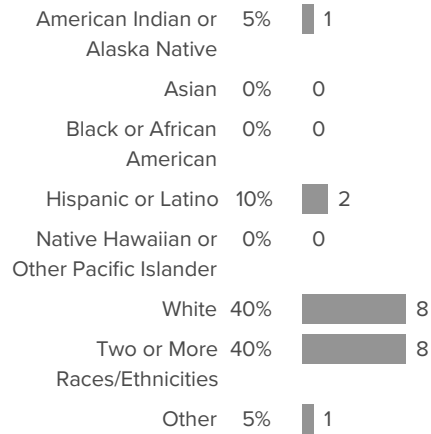
**Q.6: What grade is your child in?**



**Q.7: What is your relationship to your child?**

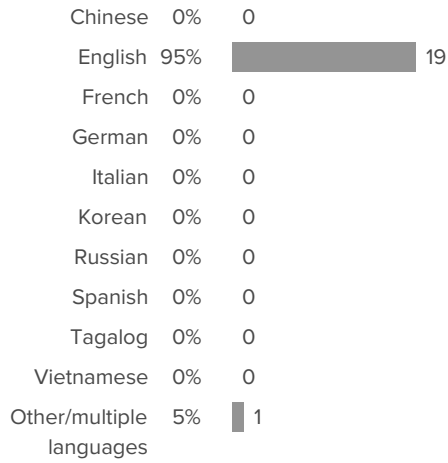


**Q.8: What is your child's race or ethnicity?**

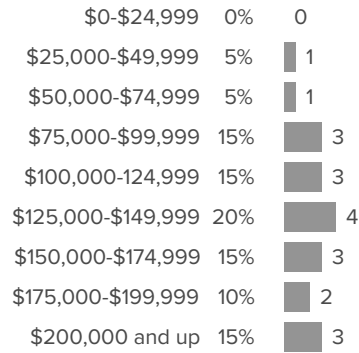




**Q.9: Please indicate the primary language you speak with your child currently. (Please check only one).**



**Q.10: Please indicate your approximate average household income.**





# EAST MOUNTAIN HIGH SCHOOL

Grades 6-12  
Fall 2023



Report created by  
Panorama Education



# Summary

Topic Description	Results	Comparison
<p><b>School Climate</b></p> <p>Perceptions of the overall social and learning climate of the school.</p>	<b>63%</b>	<p><b>39%</b> New Mexico Public Education Department</p> <p><b>38%</b> ALBUQUERQUE</p>
<p><b>School Safety</b></p> <p>Perceptions of student physical and psychological safety at school.</p>	<b>81%</b>	<p><b>57%</b> New Mexico Public Education Department</p> <p><b>56%</b> ALBUQUERQUE</p>

289 responses



# School Climate

Your average

# 63%

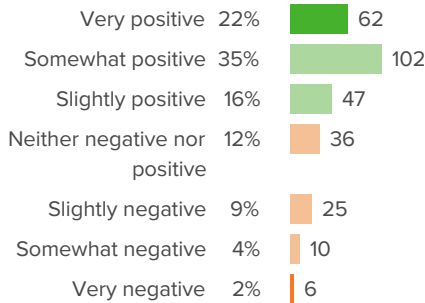
289 responses

Client average: **39%** New Mexico Public Education Department

District average: **38%** ALBUQUERQUE

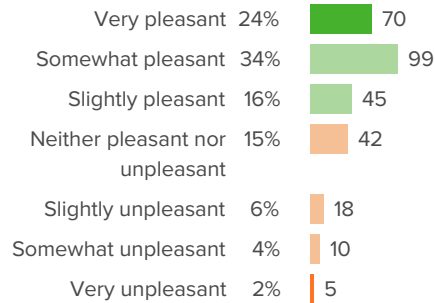
## How did people respond?

### Q.1: How positive or negative is the energy of the school?



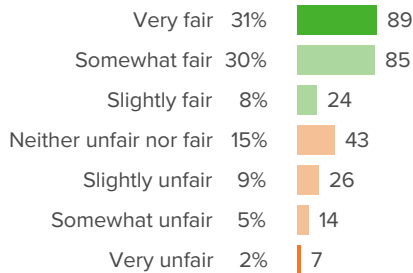
Favorable: **73%**

### Q.2: How pleasant or unpleasant is the physical space at your school?



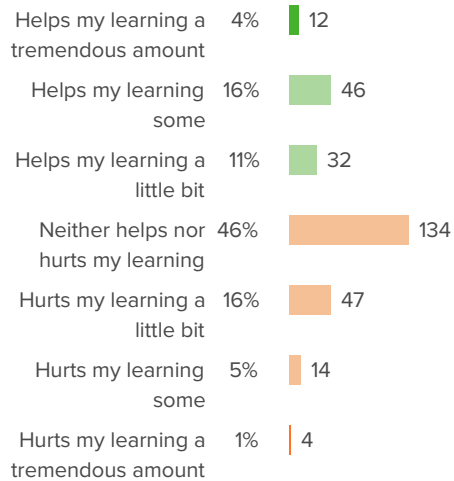
Favorable: **74%**

### Q.3: How fair or unfair are the rules for the students at this school?



Favorable: **69%**

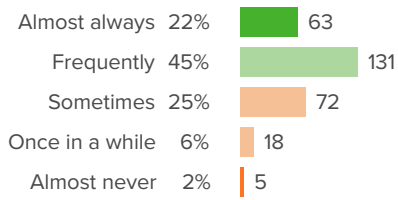
### Q.4: At your school, how much does the behavior of other students hurt or help your learning?



Favorable: **31%**



**Q.5: How often do your teachers seem excited to be teaching your classes?**



---

Favorable: **67%**



# School Safety

Your average

# 81%

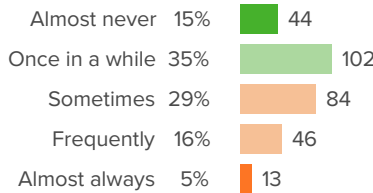
289 responses

Client average: **57%** New Mexico Public Education Department

District average: **56%** ALBUQUERQUE

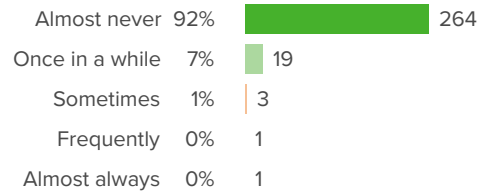
## How did people respond?

### Q.1: How often are people disrespectful to others at your school?



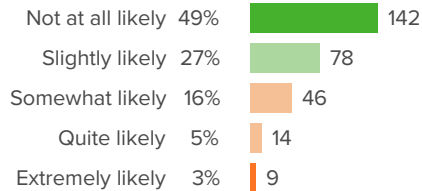
Favorable: **51%**

### Q.2: How often do students get into physical fights at your school?



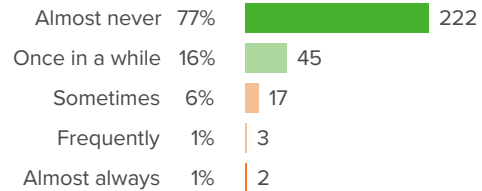
Favorable: **98%**

### Q.3: How likely is it that someone from your school will bully you online?



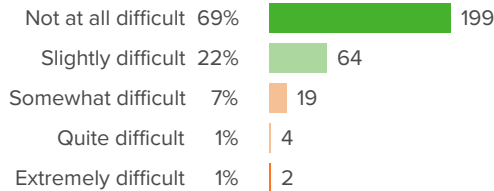
Favorable: **76%**

### Q.4: How often do you worry about violence at your school?



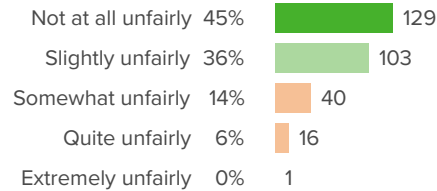
Favorable: **92%**

### Q.5: If a student is bullied in school, how difficult is it for him/her to get help from an adult?



Favorable: **91%**

### Q.6: At your school, how unfairly do the adults treat the students?



Favorable: **80%**

# 2024 – 2025 EMHS CALENDAR

DRAFT as of 2.21.24

## AUGUST 2024

Mo	Tu	We	Th	Fr	Sa	Su
		31	1	2	3	4
5	6	7	8	9 <sub>5</sub>	10	11
12	13	14	15	16 <sub>10</sub>	17	18
19	20	21	22	23 <sub>15</sub>	24	25
26	27	28	29	30 <sub>20</sub>	31	

- 7/31, 8/1 & 8/2: Professional Development – Teachers Only
- 8/5: Orientation Day + First Day of Fall Term Classes
- 8/7: 12:10PM Dismissal (Teachers Only in Afternoon)
- 8/14: 12:10PM Dismissal + Mandatory Tutoring in Afternoon (<75%)
- 8/21: 12:10PM Dismissal + Mandatory Tutoring in Afternoon (<75%)
- 8/28: 12:10PM Dismissal + (Teachers Only in Afternoon)

## SEPTEMBER 2024

Mo	Tu	We	Th	Fr	Sa	Su
2	3	4	5	6 <sub>24</sub>	7	8
9	10	11	12	13 <sub>29</sub>	14	15
16	17	18	19	20 <sub>34</sub>	21	22
23	24	25	26	27 <sub>39</sub>	28	29
30 <sub>40</sub>						

- 9/2: Labor Day Holiday – No School
- 9/4: 12:10PM Dismissal + Mandatory Tutoring in Afternoon (<75%)
- 9/11: Testing in Morning + Mandatory Tutoring in Afternoon (<75%)
- 9/16: Progress Report Grades Up-to-Date
- 9/18: 12:10PM Dismissal (Teachers Only in Afternoon)
- 9/25: 12:10PM Dismissal + Mandatory Tutoring in Afternoon (<75%)

## OCTOBER 2024

Mo	Tu	We	Th	Fr	Sa	Su
	1	2	3	4 <sub>44</sub>	5	6
7	8	9	10 <sub>48</sub>	11	12	13
14	15	16	17	18 <sub>52</sub>	19	20
21	22	23	24	25 <sub>57</sub>	26	27
28	29	30	31 <sub>61</sub>			

- 10/2: 12:10PM Dismissal + Mandatory Tutoring in Afternoon (<75%)
- 10/4: Mid-Term Exams
- 10/9: Mandatory Tutoring Only until 12:10PM (Teachers Only in Afternoon)
- 10/10: Parent/Guardian Teacher Conferences
- 10/11: Fall Break – No School
- 10/14: Indigenous Peoples' Day – No School
- 10/16: 12:10PM Dismissal (Teachers Only in Afternoon)
- 10/23: Testing in Morning + Mandatory Tutoring in Afternoon (<75%)
- 10/30: Progress Report Grades Up-to-Date + Mandatory Tutoring in Afternoon (<75%)

## NOVEMBER 2024

Mo	Tu	We	Th	Fr	Sa	Su
				1 <sub>62</sub>	2	3
4	5	6	7	8 <sub>66</sub>	9	10
11	12	13	14	15 <sub>70</sub>	16	17
18	19	20	21	22 <sub>75</sub>	23	24
25	26	27	28	29	30	1

- 11/5: Election Day – No School
- 11/6: 12:10PM Dismissal (Teachers Only in Afternoon)
- 11/11: Veterans' Day – No School
- 11/13: 12:10PM Dismissal + Mandatory Tutoring in Afternoon (<75%)
- 11/20: 12:10PM Dismissal + Mandatory Tutoring in Afternoon (<75%)
- 11/25–29: Thanksgiving Break – No School

## DECEMBER 2024

Mo	Tu	We	Th	Fr	Sa	Su
2	3	4	5	6 <sub>80</sub>	7	8
9	10	11	12	13 <sub>85</sub>	14	15
16	17	18	19	20 <sub>90</sub>	21	22
23	24	25	26	27	28	29
30	31					

- 12/4: 12:10PM Dismissal (Teachers Only in Afternoon)
- 12/11: 12:10PM Dismissal + Mandatory Tutoring in Afternoon (<75%)
- 12/18: 12:10PM Dismissal + Mandatory Tutoring in Afternoon (<75%)
- 12/20: Fall Term Final Exams
- 12/23–31: Winter Break – No School

## JANUARY 2025

Mo	Tu	We	Th	Fr	Sa	Su
		1	2	3	4	5
6	7	8	9	10 <sub>3</sub>	11	12
13	14	15	16	17 <sub>8</sub>	18	19
20	21	22	23	24 <sub>12</sub>	25	26
27	28	29	30	31 <sub>17</sub>		

- 1/1–6: Winter Break – No School
- 1/7: Professional Development – Teachers Only
- 1/8: First Day of Spring Term Classes (2-hour Delay/10:15AM Arrival)
- 1/15: 12:10PM Dismissal + (Teachers Only in Afternoon)
- 1/20: MLK Jr. Day – No School
- 1/22: 12:10PM Dismissal + Mandatory Tutoring in Afternoon (<75%)
- 1/29: 12:10PM Dismissal + Mandatory Tutoring in Afternoon (<75%)

## FEBRUARY 2025

Mo	Tu	We	Th	Fr	Sa	Su
					1	2
3	4	5	6	7 <sub>22</sub>	8	9
10	11	12	13	14 <sub>27</sub>	15	16
17	18	19	20	21 <sub>31</sub>	22	23
24	25	26	27	28 <sub>36</sub>	29	30

- 2/5: 12:10PM Dismissal (Teachers Only in Afternoon)
- 2/12: 12:10PM Dismissal + Mandatory Tutoring in Afternoon (<75%)
- 2/17: Presidents' Day – No School
- 2/19: 12:10PM Dismissal + Mandatory Tutoring in Afternoon (<75%)
- 2/20: Progress Report Grades Up-to-Date
- 2/26: 12:10PM Dismissal (Teachers Only in Afternoon)

## MARCH 2025

Mo	Tu	We	Th	Fr	Sa	Su
3	4	5	6	7 <sub>41</sub>	8	9
10	11	12	13	14 <sub>46</sub>	15	16
17	18	19	20	21	22	23
24	25	26	27	28 <sub>51</sub>	29	30
31 <sub>52</sub>						

- 3/5: 12:10PM Dismissal + Mandatory Tutoring in Afternoon (<75%)
- 3/12: 12:10PM Dismissal + Mandatory Tutoring in Afternoon (<75%)
- 3/13: Mid-Term Exams
- 3/17–21: Spring Break – No School
- 3/26: Testing in Morning (Teachers Only in Afternoon)

## APRIL 2025

Mo	Tu	We	Th	Fr	Sa	Su
	1	2	3	4 <sub>56</sub>	5	6
7	8	9	10	11 <sub>61</sub>	12	13
14	15	16	17 <sub>66</sub>	18	19	20
21	22	23	24	25 <sub>70</sub>	26	27
28	29	30 <sub>73</sub>				

- 4/2: 12:10PM Dismissal + Mandatory Tutoring in Afternoon (<75%)
- 4/9: Testing in Morning + Mandatory Tutoring in Afternoon (<75%)
- 4/10: Progress Report Grades Up-to-Date
- 4/16: Mandatory Tutoring Only until 12:10PM (Teachers Only in Afternoon)
- 4/17: Parent/Guardian Teacher Conferences
- 4/18: Vernal Holiday – No School
- 4/30: 12:10PM Dismissal + Mandatory Tutoring in Afternoon (<75%)

## MAY 2025

Mo	Tu	We	Th	Fr	Sa	Su
			1	2 <sub>75</sub>	3	4
5	6	7	8	9 <sub>80</sub>	10	11
12	13	14	15	16 <sub>85</sub>	17	18
19	20	21	22	23 <sub>90</sub>	24	25
26	27	28 <sub>DP</sub>	29 <sub>DP</sub>	30 <sub>DP</sub>	31	

- 5/7: 12:10PM Dismissal + Mandatory Tutoring in Afternoon (<75%)
- 5/8: Last Day for Seniors
- 5/14: 12:10PM Dismissal (Teachers Only in Afternoon)
- 5/18: Class of 2025 Graduation Ceremony
- 5/21: 12:10PM Dismissal + Mandatory Tutoring in Afternoon (<75%)
- 5/23: Spring Term Final Exams
- 5/26: Memorial Day – No School
- 5/27: Professional Development – Teachers Only
- 5/28–30: Discovery Projects

## JUNE 2025

Mo	Tu	We	Th	Fr	Sa	Su
						1
2 <sub>DP</sub>	3 <sub>DP</sub>	4 <sub>DP</sub>	5 <sub>DP</sub>	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

- 6/2–5: Discovery Projects
- 6/5: Discovery Project Presentations and Last Day of School

ACT and SAT Testing Dates May Need to Be Adjusted (4 total):  
1—Sept, 1—Oct, 1—March, 1—April).

Approved by the EMHS Governing Council on XX XX, 2024.



# ESNM Strategic Growth Institute

Readiness to Grow Assessment  
East Mountain High School  
Winter 2024

# Table of Contents

## **Readiness to Grow Process Overview**

Summary of Findings from Outcomes Analysis

Initial Ratings for Program Dimensions and Components

# The Readiness to Grow assessment is an early step in our strategic planning process

---

We have three primary objectives for the Readiness to Grow assessment:

- 1 **Build common understanding** of your school's strengths and opportunities as an input to the growth planning process
- 2 Identify critical systems and structures that should be addressed to **strengthen position** for growth
- 3 Consider how to best **address these areas going forward**

The Readiness to Grow framework assesses your ability to increase your impact given the current state — it is *not* an assessment of current **performance**

# The RTG assessment analyzes your program outcomes, and assesses nine dimensions that drive those outcomes

Outcomes: Academic Performance, Student Culture, Adult Culture

DIMENSIONS	1	2	3	4	5	6	7	8	9
	Academics	School Culture	Talent	Leadership	Community Engagement	Governance	Operations	Finance	Strategic Planning
COMPONENTS	Program Vision + Design	Culture Vision and Expectations	Talent Strategy	Org Roles	Family Engagement	Board Membership + Culture	Technology	Financial Planning + Forecasting	Long-Term Planning
	Curriculum	Positive Relationships (S-T, S-S, T-T)	Recruitment, Hiring, Onboarding Practices	Decision-Making Structures	Community Partnerships	Board Governance Structures	Data Systems + Processes	Budgeting Tools + Processes	Annual Planning
	Instruction	Community Building Practices	Professional Development + Coaching	Meeting Structures		Board Culture	Physical Environment	Fundraising Capacity	Continuous Improvement
	Data and Assessment	Non-Academic Skill Building	Staff Collaboration	Internal Communications			Daily Building Logistics		
	Response to Intervention	Restorative Practices	Evaluation, Retention + Promotion	Culture of Distributed Leadership					
	Student Supports								
<b>Student Success Profile</b>									

School Mission, Vision, Core Values, Commitment to DEI

# We use a variety of inputs to formulate an initial analysis on prioritized dimensions of the framework

Leader Self-Assessment

Stakeholder Interviews & Focus Groups

Site Visit Observations

Student Achievement

Internal Data & Planning Documents

**After analyzing information from the sources above, we provide a color-coded rating for each dimension and component:**

*High readiness*

Areas in which the school is strong — there is a clear vision, consistent implementation is observed, and practices will likely remain strong/ sustainable with growth

*Some progress needed*

Areas needing some improvement in preparation for growth — the school may lack a clear vision/approach, have inconsistent implementation, and/or rely on practices that will become unsustainable with growth

*Significant progress needed*

Areas where the school needs to reset with urgency to mitigate risks to organizational health or effectiveness as it grows — there may be a need to establish a clear vision, adopt new approaches, and/or execute with consistency

We will use this report to understand the school's **key strengths and opportunities** as an input to the growth planning process

# To analyze your program outcomes, we consider the following guiding questions and related data points

	Program Outcomes	Students and Families	Staff
Guiding Questions <sup>1</sup>	<ul style="list-style-type: none"> <li>● <b>Grade Level Proficiency:</b> To what degree are students <i>mastering</i> grade level content overall? By subpopulation<sup>2</sup>?</li> <li>● <b>Academic Growth:</b> To what extent are students <i>progressing</i> towards grade level mastery overall? By subpopulation<sup>2</sup>?</li> <li>● <b>Whole Child Supports:</b> To what extent does the school meet the SEL needs of students?</li> </ul>	<ul style="list-style-type: none"> <li>● <b>Student Demographics:</b> What is the breakdown of students served by subpopulation<sup>2</sup>? How does this compare to the state and district?</li> <li>● <b>Attendance:</b> Are students present for learning?</li> <li>● <b>Discipline:</b> How often do students receive disciplinary measures overall? By subpopulation<sup>2</sup>?</li> <li>● <b>Satisfaction:</b> Are families satisfied with their experience overall? By subpopulation?</li> </ul>	<ul style="list-style-type: none"> <li>● <b>Staff Demographics:</b> What is the breakdown of staff by race? How does this compare to the student population?</li> <li>● <b>Teacher Qualifications:</b> What are the qualifications of teachers on staff?</li> <li>● <b>Staff Satisfaction and Retention:</b> Does the school have a strong track record of retention and satisfaction among staff?</li> </ul>
Data Points	<ul style="list-style-type: none"> <li>● State Standardized Test Results</li> <li>● School Specific Assessment Tools (e.g., Star Assessments, NWEA MAP, iReady, IXL, DIBELS, Reading Inventory, etc.)</li> <li>● SEL measures (if available)</li> </ul>	<ul style="list-style-type: none"> <li>● Student Demographic Information</li> <li>● Attendance Rates, Chronic Absence Rate, Transiency Rate</li> <li>● Office Referrals, Suspension Rates, Other Discipline Data</li> <li>● Family and Student Surveys, Re-enrollment Data</li> </ul>	<ul style="list-style-type: none"> <li>● Staff Demographic Information</li> <li>● Staff Experience, Certifications, and Education Levels</li> <li>● Staff Surveys, Retention Rates</li> </ul>

<sup>1</sup>Across these guiding questions (where possible), we compare program outcomes to state and district averages overall and by subpopulation.

<sup>2</sup>Subpopulation analysis includes breakdown by race/ethnicity, special population (SPED/ELL), and socioeconomic status (if available).

# In interpreting the RTG assessment, you should keep your school's context in mind

**There is no one “right” formula for determining readiness**

**Organizations have different priorities to address before scaling/ increasing impact**

- We look across a number of organizational dimensions that are important to consider for growth
- At Bellwether, we've worked with many growing schools and charter networks and **have not seen one that is “high readiness” across all dimensions and components**
- You'll need to **consider your own comfort growing with areas of need**;
  - Some charter networks are comfortable growing with several areas that need significant growth and improvement, while others prefer to wait until they have high readiness on more dimensions
  - You may already have a plan to address specific areas needing improvement; if that's the case, then needing some growth on a component may be okay because there is a clear path forward for improvement
- For example, in a politically charged environment organizations may prioritize community engagement
- Later in this process, we will help you **identify greenlighting criteria or metrics that will signal your readiness to scale or increase impact**

# Table of Contents

Readiness to Grow Process Overview

**Summary of Findings from Outcomes Analysis**

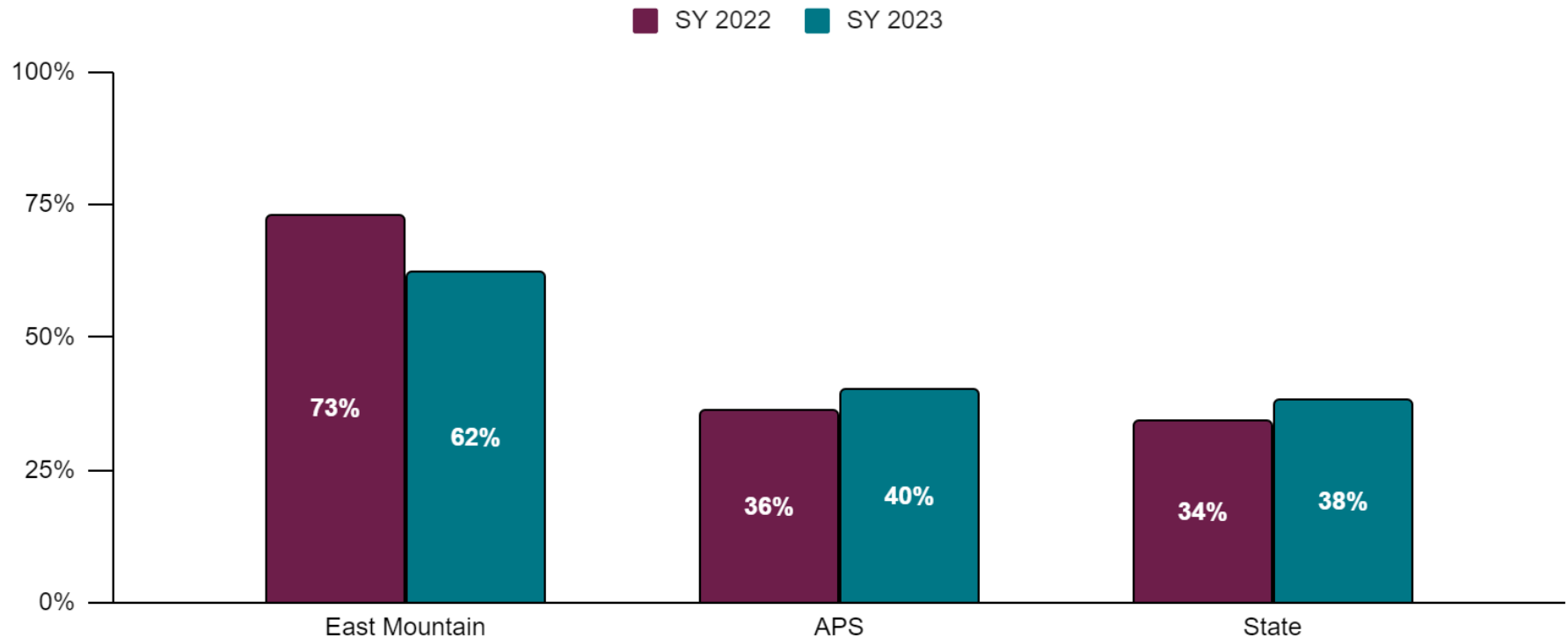
Initial Ratings for Program Dimensions and Components

# 1. Academics

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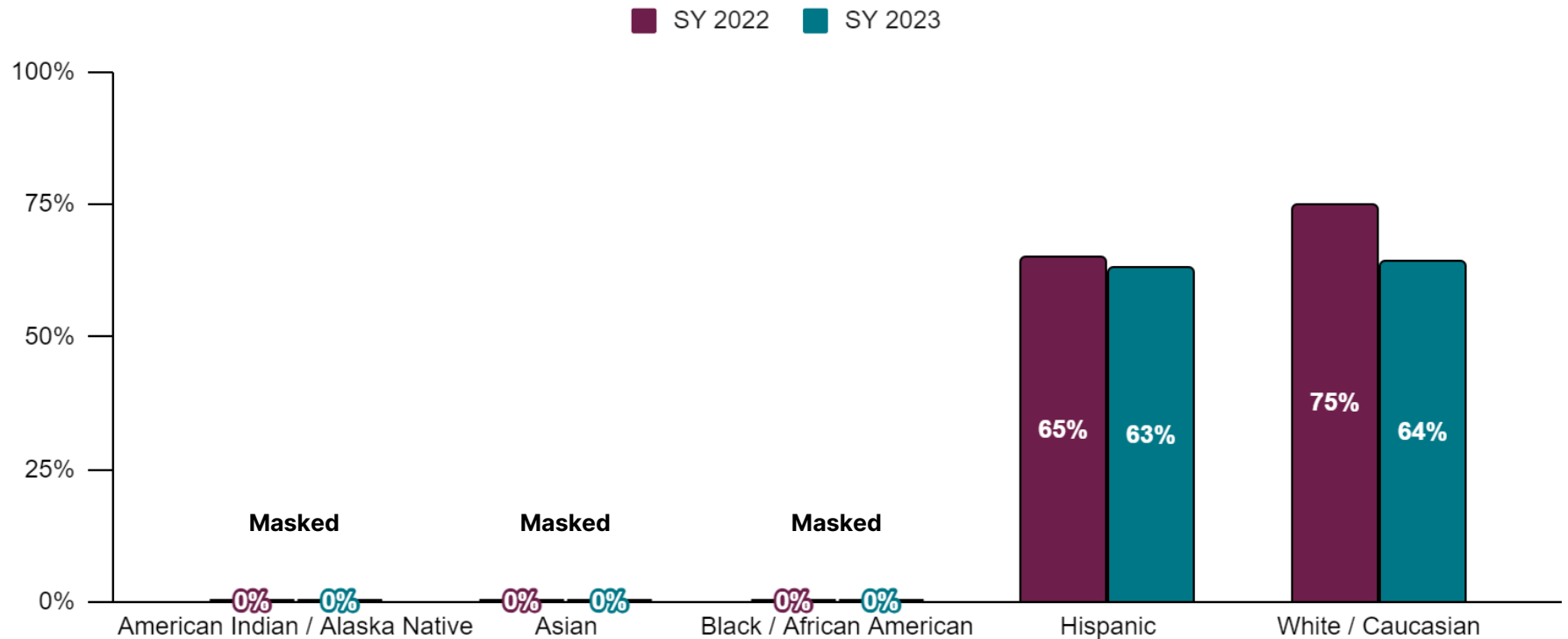
EMHS has outperformed the district and state in ELA each of the last two years; scores dipped by 11% from SY22

### % of students scoring proficient in ELA by year



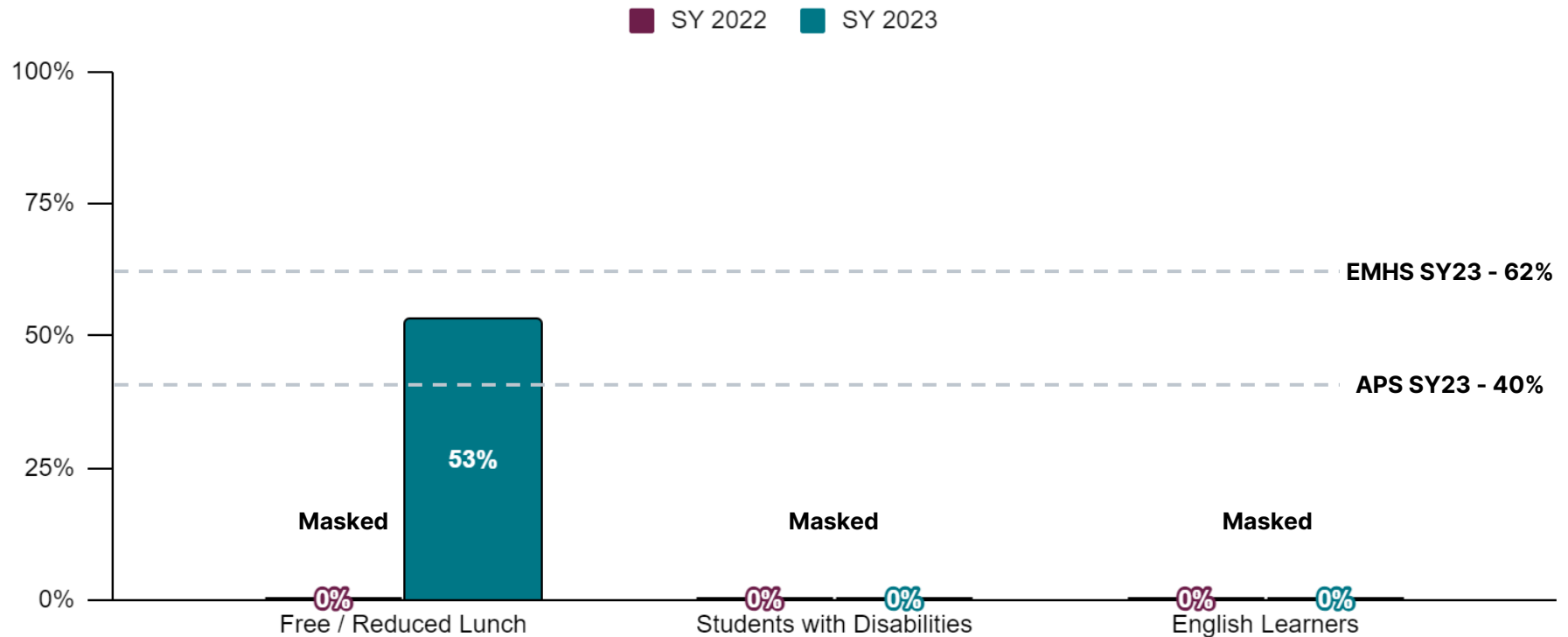
# In SY 2023, Hispanic students performed on par with White students in ELA; other demographics are masked

## % of students scoring proficient in ELA by race / ethnicity by year



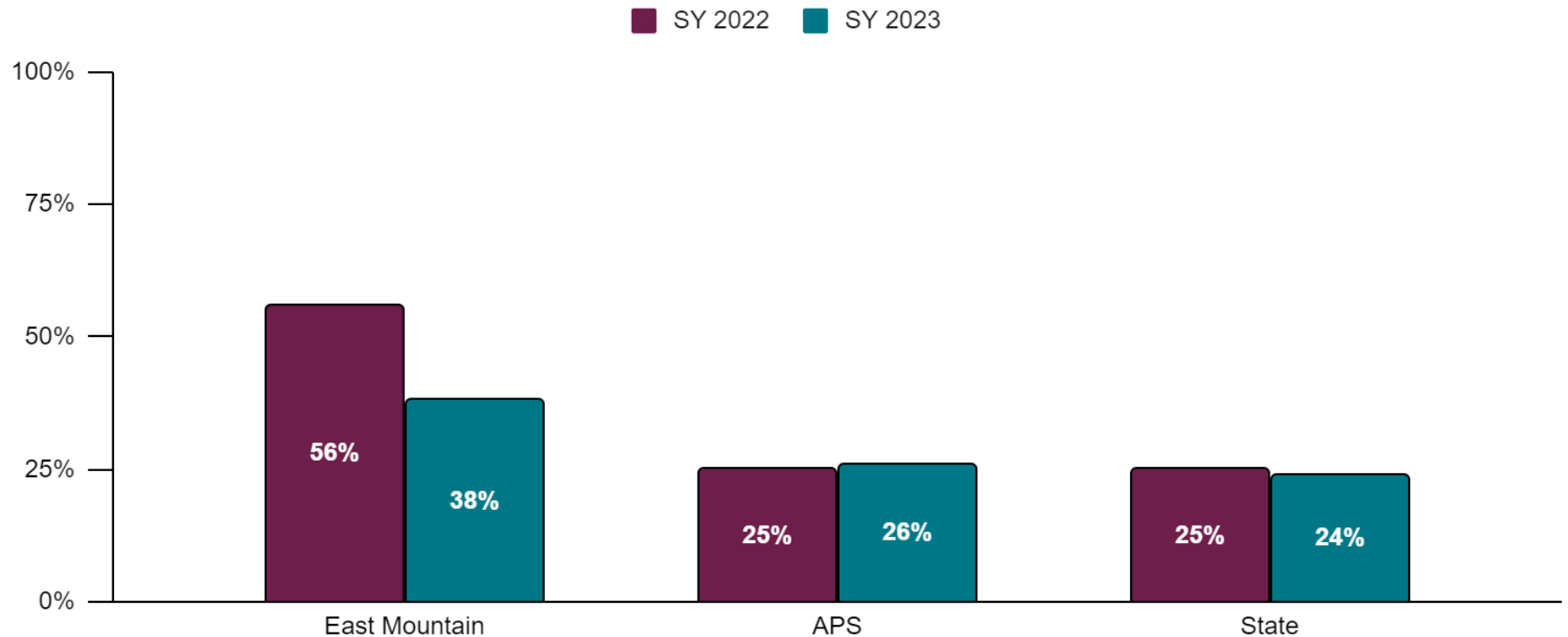
# Students receiving FRL perform below the proficiency rate for all EMHS students in ELA but outperform APS

## % of students scoring proficient in ELA by special populations by year



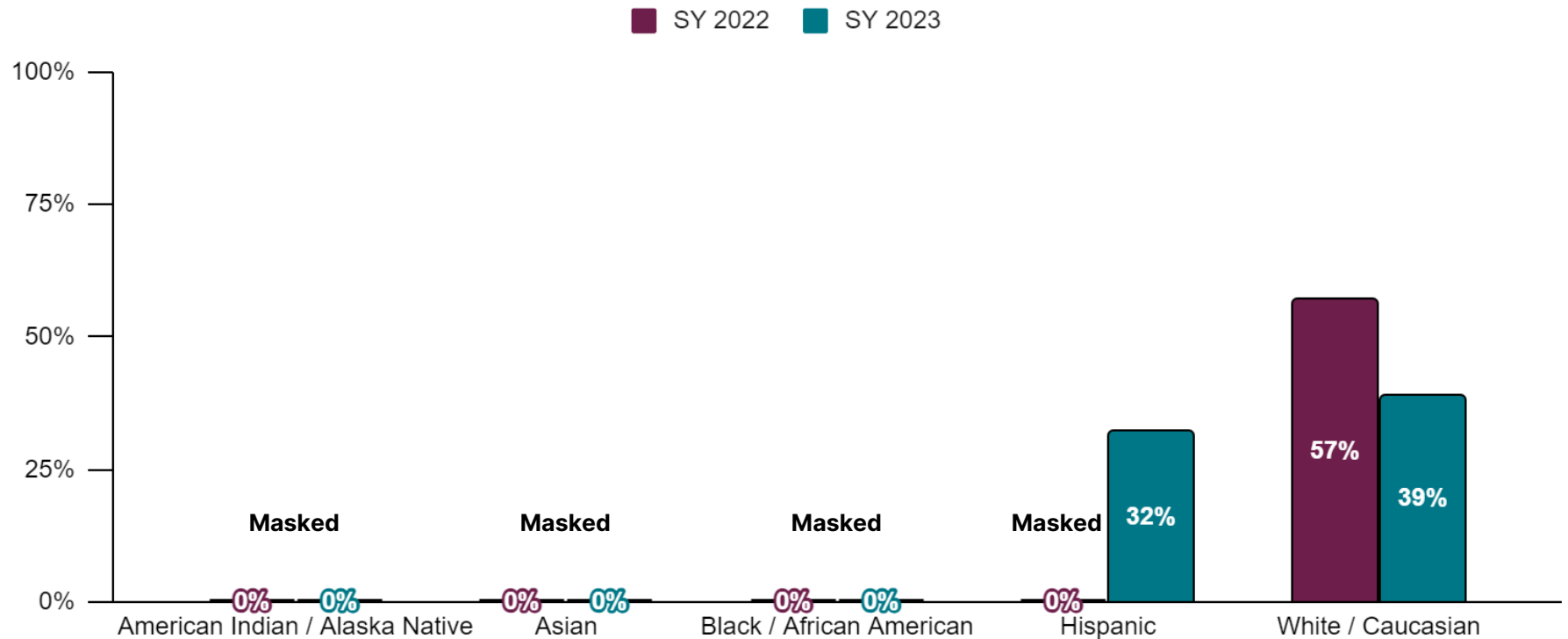
EMHS also outperformed the district and state in Math each of the last two years; scores dipped by 18% from SY22

### % of students scoring proficient in Math by year



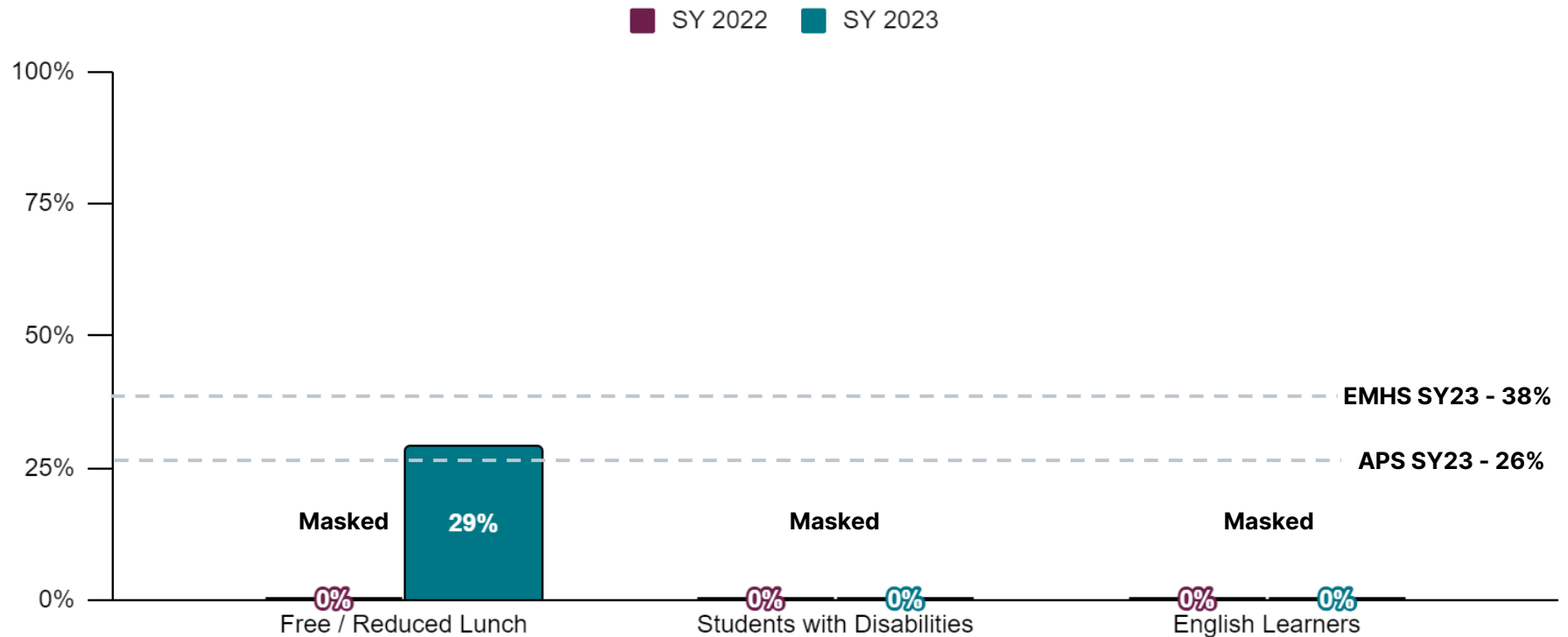
# In SY 2023, Hispanic students performed slightly below White students in Math; other demographics are masked

## % of students scoring proficient in Math by race / ethnicity by year



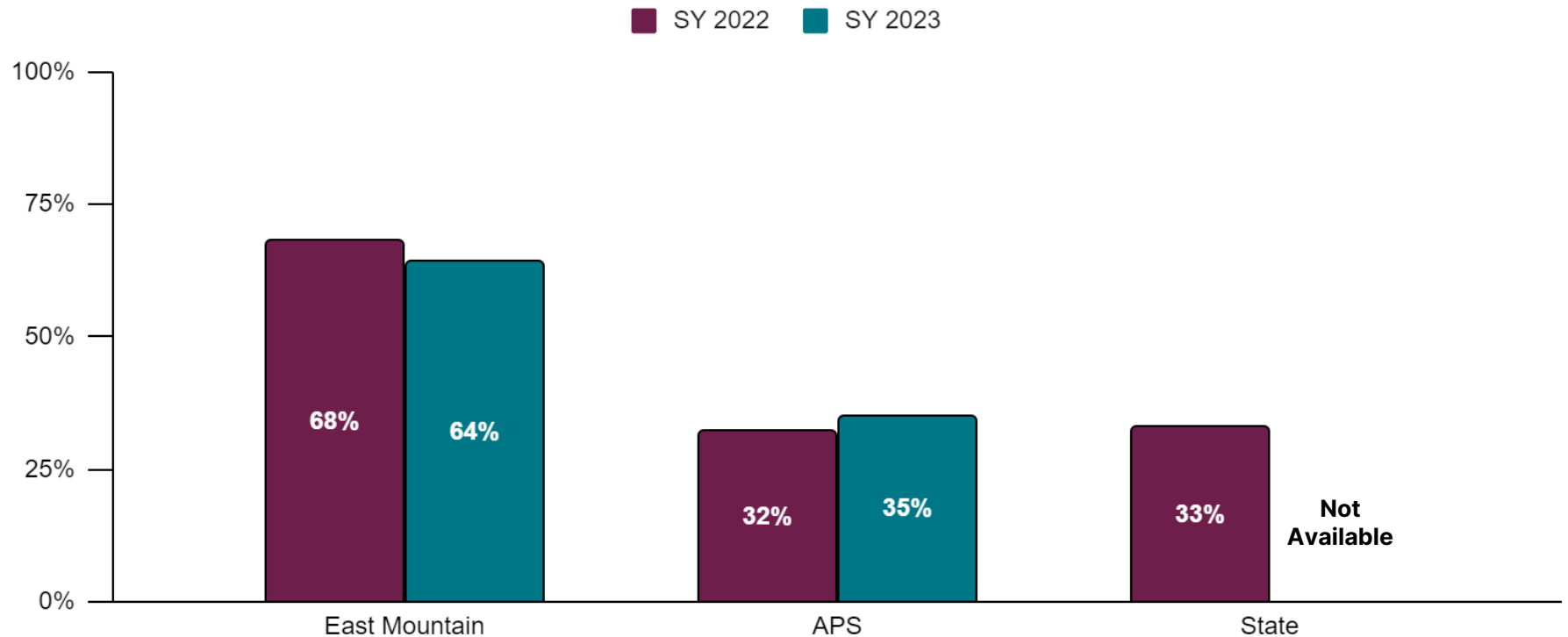
# Students receiving FRL perform below the proficiency rate for all EMHS students in Math but outperform APS

## % of students scoring proficient in Math by special populations by year



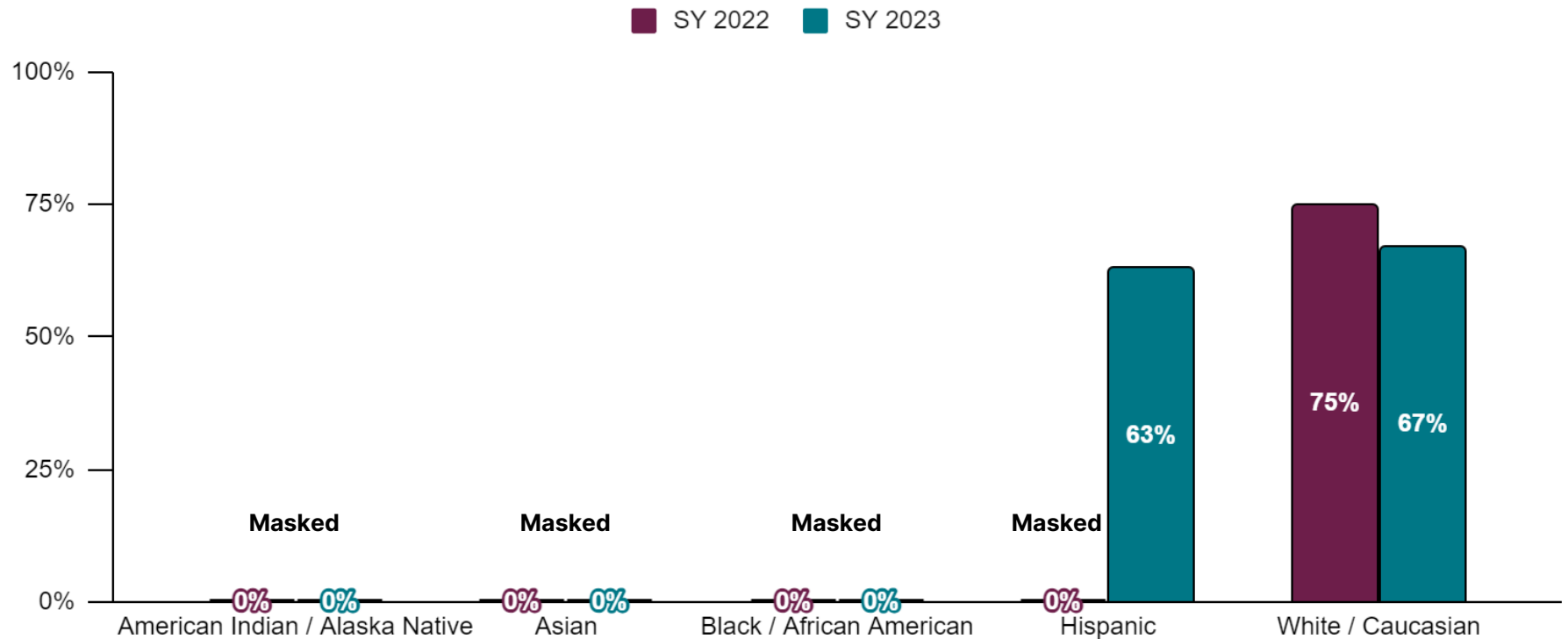
# EMHS has significantly outperformed the district in Science each of the last two years; performance on par with SY22

## % of students scoring proficient in Science by year



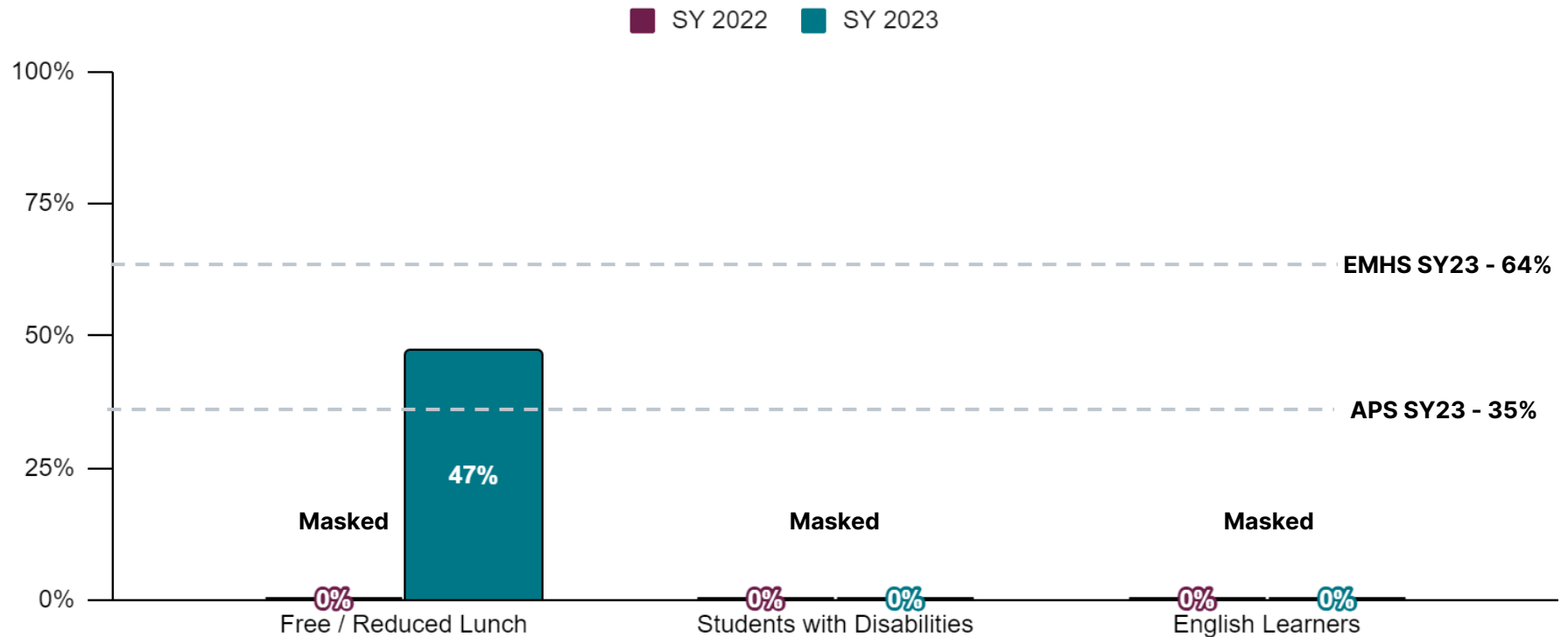
# In SY 2023, Hispanic students performed on par with White students in Science; other demographics are masked

## % of students scoring proficient in Science by race / ethnicity by year



# Students receiving FRL perform below the proficiency rate for all EMHS students in Science but outperform APS

## % of students scoring proficient in Science by special populations by year

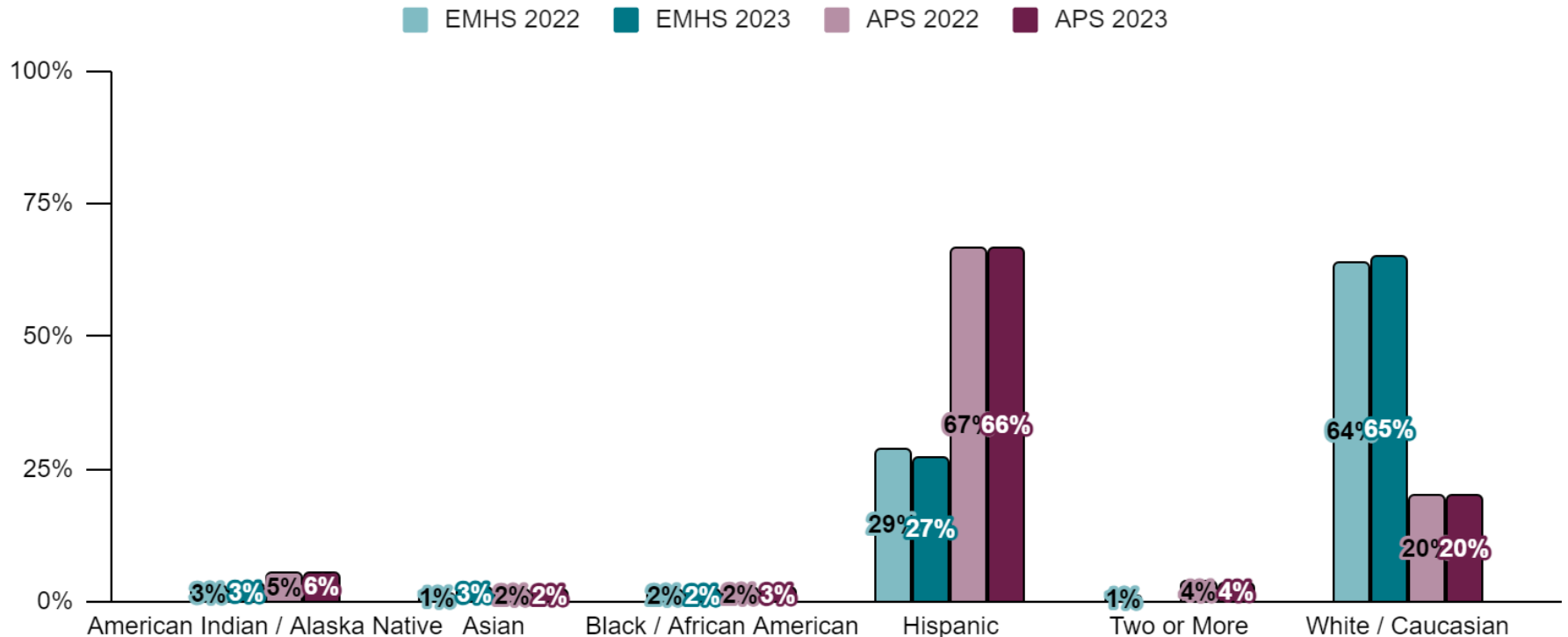


## 2. Students and Families

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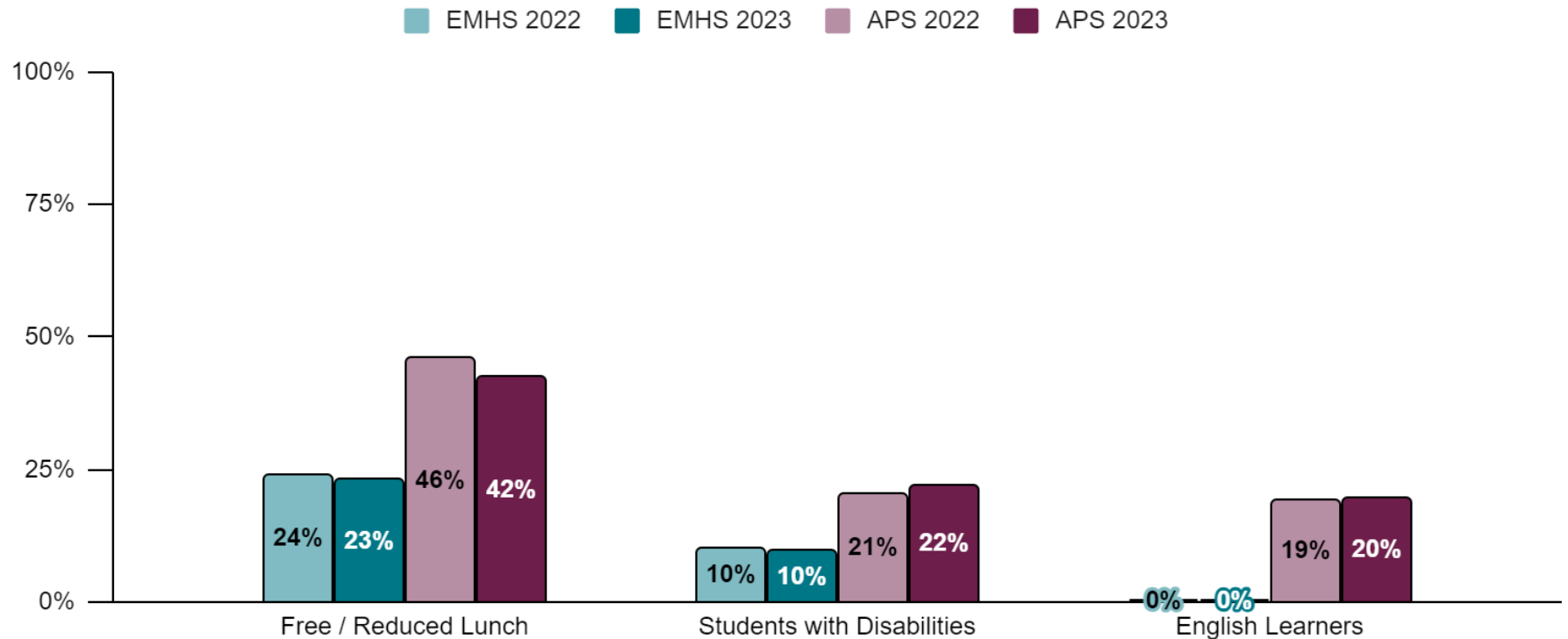
# EMHS has served a significantly lower proportion of Hispanic students than APS over the last two years

## % of staff by race / ethnicity (East Mountain and APS)



# EMHS has also served lower proportions of students than APS across all special populations over the last two years

## % of students enrolled by special populations (East Mountain and APS)

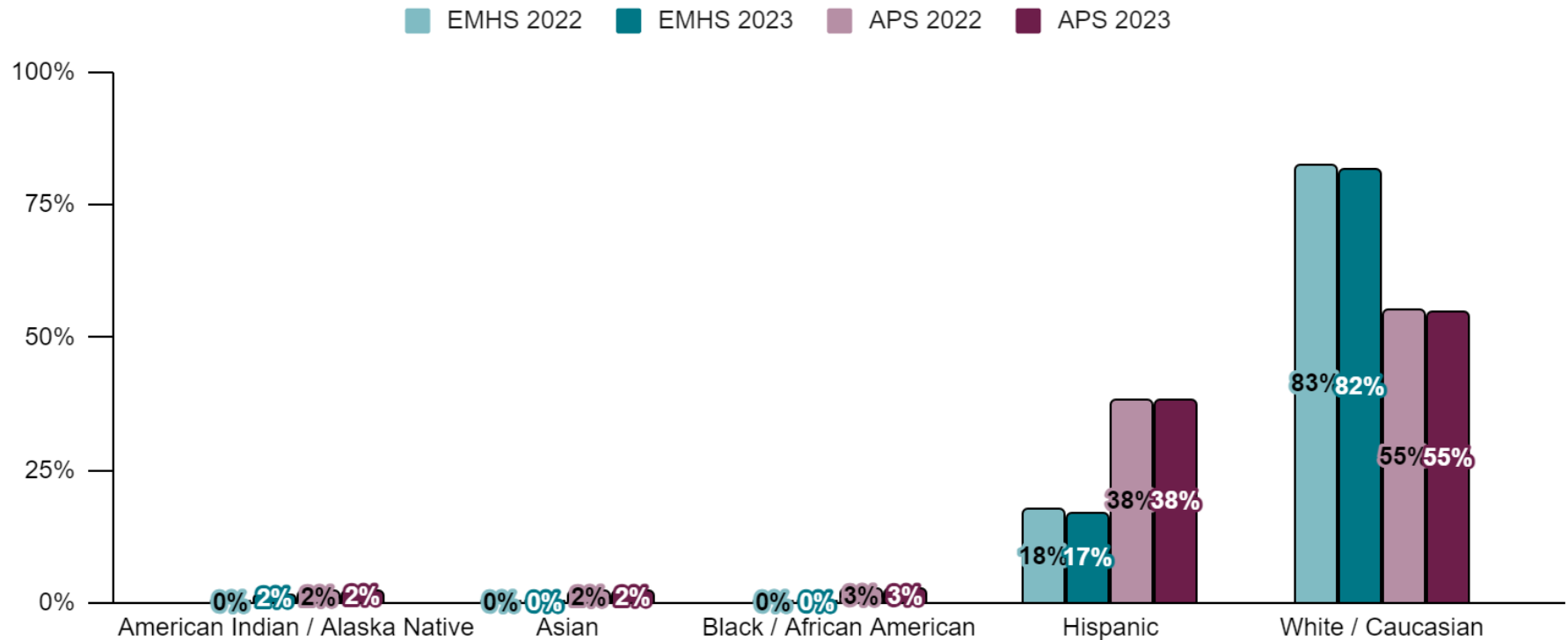


# 3. Staff

	Program Outcomes	Students and Families	Staff
Guiding Questions	<ul style="list-style-type: none"> <li>● <b>Grade Level Proficiency:</b> To what degree are students <i>mastering</i> grade level content overall? By subpopulation??</li> <li>● <b>Academic Growth:</b> To what extent are students <i>progressing</i> towards grade level mastery overall? By subpopulation?</li> <li>● <b>Whole Child Supports:</b> To what extent does the school meet the SEL needs of students?</li> </ul>	<ul style="list-style-type: none"> <li>● <b>Student Demographics:</b> What is the breakdown of students served by subpopulation? How does this compare to the state and district?</li> <li>● <b>Attendance:</b> Are students present for learning?</li> <li>● <b>Discipline:</b> How often do students receive disciplinary measures overall? By subpopulation?</li> <li>● <b>Satisfaction:</b> Are families satisfied with their experience overall? By subpopulation?</li> </ul>	<ul style="list-style-type: none"> <li>● <b>Staff Demographics:</b> What is the breakdown of staff by race? How does this compare to the student population?</li> <li>● <b>Teacher Qualifications:</b> What are the qualifications of teachers on staff?</li> <li>● <b>Staff Satisfaction and Retention:</b> Does the school have a strong track record of retention and satisfaction among staff?</li> </ul>
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# The demographics of EMHS staff do not yet mirror the student population; a significant majority are White

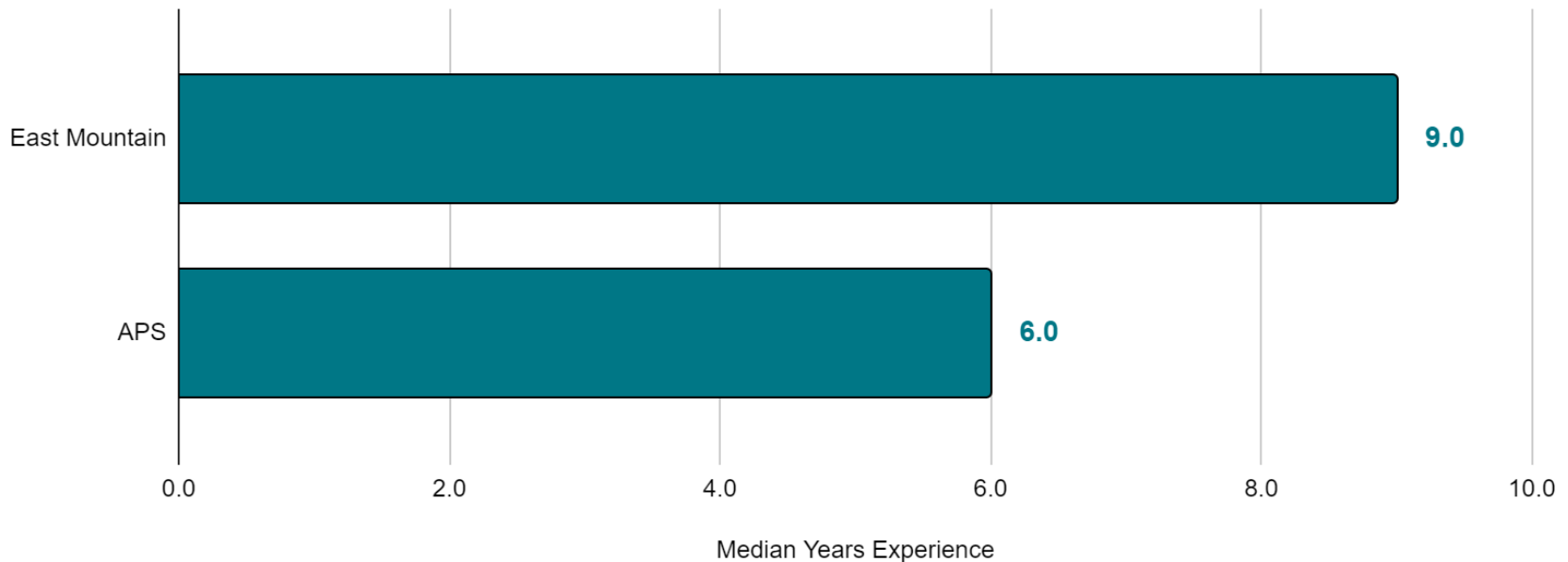
## % of staff by race / ethnicity (East Mountain and APS)



# EMHS has a highly educated and experienced teaching staff; more than half of teachers have Master's degrees

Percent of Teachers by Highest Degree Earned (SY23 End-of-Year)	Bachelor's	Master's	Doctorate
East Mountain High School	37%	56%	7%

## Teacher Median Years of Experience (SY23 End-of-Year)



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**Initial Ratings for Program Dimensions and Components**

# Our review uncovered an important set of strengths upon which your school can build

## Staff Collaboration

East Mountain High School has successfully established a culture that promotes strong adult relationships; in turn, these relationships foster a **climate of achievement and collaboration**. The school has leveraged the high degree of collaboration to develop a **system of peer observations**. Interviewees noted that this system is a win-win because the observed teacher receives **meaningful feedback** on how to **improve their instructional practice** and the observing teacher gets an opportunity to learn from others' approaches.

## Rigor / Quality of Instruction

The quality of instruction at East Mountain High School is a clear strength. Across all grades and content areas students are learning standards that are **on grade-level or above**, and are consistently expected to **make their work visible**. Additionally, students remain highly engaged with learning objectives due to teachers' **consistent and skillful checks for understanding**.

## Continuous Improvement Approach

Multiple stakeholders independently cited **respect for teachers as professionals** as a top strength of East Mountain High School; this breeds a **culture of high expectations** among faculty that begets continuous improvement. Both EMHS leaders and staff **welcome constructive feedback** and engage in productive disagreement, when necessary. Staff noted that leaders are **open to hearing ideas** for new approaches and teachers are constantly thinking about how to **improve their curriculum design** - inclusive of content and scope and sequence.

# We also identified areas to prioritize for improvement prior to growth

## Curriculum Development Processes

The highest leverage opportunity for East Mountain High School is to **codify existing curricular resources** and set up **structured curriculum development processes**. Though current teachers take pride in tailoring curriculum and scope and sequence from year to year, this process may be **overly reliant on teachers' skill** to develop a curriculum that meets all necessary standards. Establishing structured curriculum development processes may also promote a more **consistent student experience** across classrooms.

## Org Structure + Role Clarity

East Mountain High School is in the process of **hiring a principal** for SY24 and will ultimately hire a principal for middle school expansion; the executive director will oversee both schools. It will be important to **define and codify the responsibilities** of each role, inclusive of decision rights, and clearly communicate those to all stakeholders.

## Long-Term and Annual Planning

Leadership has acknowledged the need for improved long term and annual planning, **especially amid expansion into middle school grades**. Creating a timeline, planning implementation, and defining measures of success will **bring the high-level strategic plan to life** and empower leaders to consider progress against long term plans. Annual plans should be **informed by long term plans** and tailored to meet emerging school needs.

# Based on our Readiness to Grow Assessment, East Mountain High School received the following set of ratings

## Outcomes: Academic Performance, Student Culture, Adult Culture

DIMENSIONS	1	2	3	4	5	6	7	8	9
	Academics	School Culture	Talent	Leadership	Community Engagement	Governance	Operations	Finance	Strategic Planning
COMPONENTS	Program Vision + Design	Culture Vision and Expectations	Talent Strategy	Org Roles	Family Engagement	Board Membership + Culture	Technology	Financial Planning + Forecasting	Long-Term Planning
	Curriculum	Positive Relationships (S-T, S-S, T-T)	Recruitment, Hiring, Onboarding Practices	Decision-Making Structures	Community Partnerships	Board Governance Structures	Data Systems + Processes	Budgeting Tools + Processes	Annual Planning
	Instruction	Community Building Practices	Professional Development + Coaching	Meeting Structures		Board Culture	Physical Environment	Fundraising Capacity	Continuous Improvement
	Data and Assessment	Non-Academic Skill Building	Staff Collaboration	Internal Communications			Daily Building Logistics		
	Response to Intervention	Restorative Practices	Evaluation, Retention + Promotion	Culture of Distributed Leadership					
	Student Supports								

Key	
	High readiness
	Some progress needed
	Significant progress needed
	Not yet rated

**Student Success Profile**

School Mission, Vision, Core Values, Commitment to DEI

# Academics (1 of 2)

Component	Readiness	Sample questions to consider	Rationale for rating
Program Vision + Design	<i>Some progress needed</i>	<ul style="list-style-type: none"> <li>Is there a clear vision for teaching and learning? Is this vision widely understood by stakeholders?</li> <li>Does the school have an articulated set of student outcomes and academic standards?</li> <li>Does the academic program (curricula, instructional practices, schedule, staffing) align to the program's vision and desired outcomes?</li> </ul>	<ul style="list-style-type: none"> <li>Leaders and teachers both shared that while individual departments work on clarity for department expectations (strong collaboration), progress here varies widely from department to department</li> <li>Even within departments, there are differing perspectives on pedagogy and approach to instruction (i.e. building thinking versus direct lecture)</li> <li>Staff expressed both an appreciation for the autonomy that each department is allowed, and some desire more consistency in clarity of program vision for instruction, especially in preparation for alignment with upcoming middle school</li> <li>Opportunity for EMHS leadership to provide guidance to departments to develop instructional vision playbooks, leading to greater alignment and clarity for all current and future teachers</li> </ul>
Curriculum	<i>Some progress needed</i>	<ul style="list-style-type: none"> <li>Is there a rigorous, culturally relevant, standards-aligned curriculum, with lesson plans and assessments?</li> <li>Is the program implemented with fidelity across classrooms, grade-levels, and campuses?</li> </ul>	<ul style="list-style-type: none"> <li>Each department anchors to different curricular/standards resources (i.e. ELA with Common Core, Science with NGSS); anchor standards are generally high quality resources; uncertain about rigor of languages and various elective resources</li> <li>In 83% of classes observed, lesson objectives and student work aligned with appropriate grade level rigor</li> <li>Leadership and teachers both expressed a need to better codify curriculum, saving teachers time in content creation and preserving more time for differentiating lessons for the specific students they teach</li> <li>Codified curriculum would also result in more consistent student experience if/when students move from one teacher to another in the same content area</li> <li>For long term sustainability of EMHS and teachers, including teachers new to the school and inexperienced teachers, developing a more consistent curricular framework and repository of curated curriculum for each content and course is a best practice</li> </ul>

# Academics (2 of 2)

Component	Readiness	Sample questions to consider	Rationale for rating
Instruction	<i>High readiness</i>	<ul style="list-style-type: none"> <li>Are teachers delivering deliberately planned, engaging, and rigorous lessons?</li> <li>Are there shared instructional routines in place to maximize learning time?</li> <li>Is there evidence of differentiation?</li> <li>Do students find instruction engaging and have opportunities to take ownership of their learning?</li> </ul>	<ul style="list-style-type: none"> <li>Instruction is a clear strength at EMHS, with departments focused on peer teacher feedback to strengthen instructional practice</li> <li>In 83% of classes observed, instruction was on grade level and students were expected to make visible their work</li> <li>In 100% of classrooms observed, student engagement was strong, and teachers consistently checked for understanding to ensure students stayed on track with the learning objective for the day</li> <li>Leadership and staff expressed an appreciation for the commitment to differentiated instruction and alignment of content teachers and special education staff</li> </ul>
Data + Assessment	<i>Some progress needed</i>	<ul style="list-style-type: none"> <li>Are rigorous state and norm referenced assessments regularly administered?</li> <li>Is there a system to collect and track progress?</li> <li>Can teachers and administrators quickly access data to inform instructional choices?</li> </ul>	<ul style="list-style-type: none"> <li>Anchor assessments include full suite of SAT and ACT assessments grades 9-11, including practice tests administered for both tests</li> <li>There is not currently a set of consistent formative assessments administered or shared data analysis practices across EMHS</li> <li>Similar to curriculum management, data approach varies based on department</li> <li>Teachers expressed a desire for more clarity on what data sources most matter and how to use the data to support students</li> <li>Opportunity to more clearly articulate school-wide data analysis practices and expectations for how this data consistently informs instructional practice</li> </ul>
Response to Intervention	<i>High readiness</i>	<ul style="list-style-type: none"> <li>Does the school have a systematic way to identify students not making adequate academic process, match interventions, and track progress?</li> <li>Are interventions research-based? Do teachers have supports necessary to implement them effectively?</li> <li>Is there evidence that this system effectively meets the needs of all students (especially SPED and ELL students)?</li> </ul>	<ul style="list-style-type: none"> <li>Clear student support procedures in place that outline supports to students receiving special services, 504, and other students identified to need support</li> <li>There is also an Early Warning System team that identifies students who need support that are not special education or 504; this team meets 2-4 times a month and designates a staff member to coordinate support for each student</li> <li>Study skill class, study halls, tutorials are leveraged to ensure students are completing missing work and receiving additional tutoring as needed</li> <li>Staff consistently expressed that Bird, the dean of students, is visible and effectively supports teachers and students when issues arise</li> </ul>



# School Culture (1 of 2)

Component	Readiness	Sample questions to consider	Rationale for rating
Culture Vision + Approach	<i>High readiness</i>	<ul style="list-style-type: none"> <li>Is there a clear school culture vision? Is that vision well understood throughout the org?</li> <li>Do the school's daily systems and structures reinforce the culture vision?</li> </ul>	<ul style="list-style-type: none"> <li>Instructional observation rubric includes clear expectations for culture (i.e. student engagement, collaboration) and provides feedback to teachers on these indicators</li> <li>Leaders and staff expressed culture as a major strength at EMHS; staff is extremely collaborative and focuses all of its energy on creating an inclusive and supportive environment for all students</li> <li>In 100% of classes observed, routines and procedures were clear and implemented, with students engaging in expectations in consistent, positive ways</li> </ul>
Positive Relationships	<i>High readiness</i>	<ul style="list-style-type: none"> <li>Are daily interactions between adults and students generally positive and productive?</li> <li>Do adults treat each other with care and respect?</li> <li>Do all students have a trusting relationship with at least one adult on staff?</li> <li>Do students treat one another with respect?</li> </ul>	<ul style="list-style-type: none"> <li>Across all EMHS stakeholders, the theme of trusting relationships and commitment to fostering connection was highlighted</li> <li>In 100% of classes observed, interactions between students and teachers were positive and respectful; extremely collaborative environment across all classes</li> <li>Staff expressed that staff collaboration and trust is high: <i>"The fact that we can collaborate so readily makes us better teachers."</i></li> <li>Staff retention is also high because team members feel cared for and there is a commitment to team</li> <li>Students consistently expressed an appreciation for the staff commitment to supporting their success (high levels of trust) and being there for them both academically and personally</li> </ul>
Community Building Practices	<i>High readiness</i>	<ul style="list-style-type: none"> <li>Does the school have deliberate practices that build a sense of community and belonging among students and teachers, both within the classroom and across the full school community?</li> <li>Do community members report being proud of their school?</li> </ul>	<ul style="list-style-type: none"> <li>EMHS provides robust access to community building activities that include athletics (more than 8), clubs/activities (more than 15), and other learning opportunities such as the Discovery Project (2-week experiential learning)</li> <li>Students stressed the appreciation for the clubs and athletics offered at the school; students feel that the clubs and sports allow them to pursue their personal interests and build even strong relationships with staff</li> <li>Staff consistently expressed a high level of pride at EMHS, highlighting that the strong community orientation is a key factor for high teacher retention and consistently remarked, <i>"This is a special place to be."</i></li> </ul>

# School Culture (2 of 2)

Component	Readiness	Sample questions to consider	Rationale for rating
Non-Academic Skill Building	<i>Some progress needed</i>	<ul style="list-style-type: none"> <li>• Are there a set of desired non-academic outcomes for students (i.e. social, emotional, behavioral, and character skills)?</li> <li>• To develop those skills, has the school adopted a specific approach &amp; aligned teacher PD?</li> </ul>	<ul style="list-style-type: none"> <li>• Seminar classes are an opportunity for students to explore their own identity and interests, as well as what they want for themselves in the future</li> <li>• Each student has an advocate, and staff expressed that more intentional design of this time would lead to increased student non-academic skill development</li> <li>• Study halls and mandatory tutorials for specific students are additional informal spaces for students to develop academic and non-academic skills</li> <li>• Many of the skill-building bright spots are driven by strong team members with long tenure at the school; opportunity to further codify these best practices as school staff grows with the addition of the middle school</li> </ul>
Restorative Practices	<i>High readiness</i>	<ul style="list-style-type: none"> <li>• Do students and teachers have a shared understanding of community norms/expectations?</li> <li>• Are there equitable systems for responding to students when they are escalated and for supporting the restorative return of student to the community?</li> <li>• Do stakeholders perceive the process to be fair, effective, and consistently implemented?</li> </ul>	<ul style="list-style-type: none"> <li>• Clear shared values are in place that are used across student seminars to develop and reinforce the EMHS student expectations</li> <li>• EMHS has clear discipline procedures in place as outlined in the Student Support Procedures playbook</li> <li>• Bird, the dean of students, was referenced often as a staff member who is proactive in supporting students and creating clear actions for teachers to do the same</li> <li>• Students expressed that advocates are a significant help to ensure all students feel included in the school; safety and absence of bullying was referenced as strengths as well</li> </ul>
Student Supports	<i>Some progress needed</i>	<ul style="list-style-type: none"> <li>• Do teachers have a toolkit of engagement, management and de-escalation techniques?</li> <li>• Does the school have a systematic way to identify students in need of additional behavioral supports, match services, and track progress?</li> <li>• Is there evidence that this system effectively meet the needs of all students (especially SPED and ELL students)?</li> </ul>	<ul style="list-style-type: none"> <li>• <a href="#">Student Support Procedures</a> playbook outlines process for student evaluation for special education, including role of teachers and admin in the process</li> <li>• Staff communicated an appreciation for the special education supports they receive, and they expressed a desire for more training and resources to ensure they are meeting the needs of all students</li> <li>• Staff expressed that meetings to discuss supports to specific students are the best they have ever experienced; conversations are not about general strategies but specific strategies that will work best for the particular student</li> <li>• Opportunity to develop a more codified playbook for teacher training related to special education and ELL supports, including proactive training on key support strategies, especially as staff grows in the coming years</li> </ul>

# Talent (1 of 2)

Component	Readiness	Sample questions to consider	Rationale for rating
Talent Strategy	<i>Some progress needed</i>	<ul style="list-style-type: none"> <li>Does the school have a clearly articulated talent strategy aligned to its mission and vision?</li> <li>Does the talent strategy include an explicit commitment to diversity, equity, and inclusion?</li> </ul>	<ul style="list-style-type: none"> <li>Leadership shared that there is an opportunity to codify EMHS's talent strategy. Staff attrition has not been a significant issue to date, but planned middle school expansion will require a defined plan to attract top talent that both aligns to the school's mission and vision, and shows commitment to values of diversity, equity, and inclusion.</li> <li>Expected commitments for EMHS are included in job postings and descriptions to attract applicants with aligned values; <a href="#">current listing</a> for Principal role includes "Implement Diversity, Equity initiatives, including service to the Equity Council" as a responsibility.</li> </ul>
Recruitment, Hiring, + Onboarding Practices	<i>Some progress needed</i>	<ul style="list-style-type: none"> <li>Are there multiple and diverse candidate pools? Consistent way to evaluate candidates, timely comms, and clear deadlines?</li> <li>Are new staff, teachers, and leaders onboarded effectively?</li> </ul>	<ul style="list-style-type: none"> <li>Leaders note that onboarding has improved over time, especially in the past two years.</li> <li>There are multiple candidate pools, but the talent within those pools is not as diverse as leaders would hope.</li> <li>Faculty at EMHS appreciate the high degree of autonomy they are afforded, but note that this requires teachers to be self-driven and experts in their content areas to develop a curriculum, stating "We can take a teacher fresh out of college but they need to have a lot of content awareness."</li> <li>Faculty shared that an unintended consequence of teacher autonomy is that new teachers, particularly those new to the profession, may face challenges at EMHS, noting "We have capable people that can navigate trial by fire, but I don't know if that is a fair ask."</li> </ul>
Professional Development + Coaching	<i>Some progress needed</i>	<ul style="list-style-type: none"> <li>Do teachers and leaders receive effective PD that has impact on teaching and learning?</li> <li>Are coaches well-equipped to develop teachers at various levels and in various roles?</li> </ul>	<ul style="list-style-type: none"> <li>Leaders note that there is an opportunity for PD to be more targeted to faculty needs and consistently center student outcomes; staff perceive that there has been an emphasis in recent years to make PD more meaningful and differentiated.</li> <li>Members of the leadership team (administrators) conduct classroom observations, but teachers perceive that they vary in their ability to give feedback on instructional practices, noting "I want people to ask questions about the questions that I ask. Not everyone's forte is doing the feedback piece."</li> </ul>

# Talent (2 of 2)

Component	Readiness	Sample questions to consider	Rationale for rating
Staff Collaboration + Teamwork	High readiness	<ul style="list-style-type: none"> <li>Is there a high degree of cohesion and sense of mutual respect among the staff?</li> <li>Does the school climate foster staff longevity and sustainability?</li> </ul>	<ul style="list-style-type: none"> <li>Leadership perceives that collaboration is a major strength at EMHS and that mutual respect enables the established system of peer observations.</li> <li>Faculty across multiple focus groups noted dedicated time for collaboration within their departments; some expressed a desire for cross-department collaboration, <i>"We have department meetings, but it would be helpful to have grade level meetings."</i></li> <li>Adult relationships are strong and facilitate collaboration. Faculty spoke to a sense of collegiality, saying <i>"People are comfortable with each other. The fact that we can collaborate so readily makes us better teachers."</i></li> <li>Though there are strong relationships among faculty, more junior staff shared that it can be intimidating to collaborate with veteran teachers, noting <i>"It can be scary for a newer teacher to ask master teachers for help and feedback. There can be a sense of imposter syndrome."</i></li> <li>There is an opportunity to create a structure for pairing new and veteran teachers so that the onus is not on new teachers to ask for help.</li> </ul>
Evaluation, Retention, + Promotion	Some progress needed	<ul style="list-style-type: none"> <li>Do staff, teachers, and leaders have clear evaluation systems and performance goals?</li> <li>Is staff retention consistently high? Do all staff subgroups show similar retention trends?</li> </ul>	<ul style="list-style-type: none"> <li>EMHS's <a href="#">Professional Growth Portfolio</a> states that faculty participate in quarterly peer and administrator observations; protocols are established and clear to staff.</li> <li>Leaders report that retention of staff from year to year is high; Teachers also report that retention is strong, noting <i>"We have low turnover. We hire good people."</i></li> <li>There is an opportunity to clearly outline potential pathways for faculty seeking additional leadership responsibilities, especially those with more experience. This would include naming the roles and expectations that faculty need to meet to be considered for roles; leaders shared that it would be helpful to see examples of how to do this effectively.</li> </ul>

# Leadership

Component	Readiness	Sample questions to consider	Rationale for rating
Org Roles	<i>Some progress needed</i>	<ul style="list-style-type: none"> <li>Are responsibilities for various leadership positions clearly defined and well understood?</li> <li>Are these roles sustainable in their scope?</li> </ul>	<ul style="list-style-type: none"> <li>Leaders and staff expressed the desire to further define leader roles and distribute leadership responsibilities across more staff.</li> <li>The administrative team executes a wide variety of tasks, making it difficult to understand areas of responsibility. There is an opportunity to clearly define roles and responsibilities.</li> <li>Leaders expect that hiring a dedicated principal for EMHS, and ultimately the new middle school, will help to delineate responsibilities.</li> </ul>
Decision-Making Structures	<i>High readiness</i>	<ul style="list-style-type: none"> <li>Are there clear processes for decision-making?</li> <li>Does the leadership team regularly solicit input from stakeholders on key decisions and communicate rationale for decisions clearly/ consistently?</li> </ul>	<ul style="list-style-type: none"> <li>There are currently clear decision-making structures, but there is an ongoing concern that structures overly rely on the executive director. Intentional staffing during growth is an opportunity to address this concern.</li> <li>Leaders regularly solicit input from faculty on key decisions. This can occasionally impact the efficiency of making decision. Leaders note, <i>"Staff have the opportunity to weigh in on almost everything... probably too much."</i></li> </ul>
Meeting Structures	<i>Some progress needed</i>	<ul style="list-style-type: none"> <li>Do teams have meetings that are calendared in advance and built into the master schedule?</li> <li>Are meetings agenda-driven, time-bound, and purposeful?</li> </ul>	<ul style="list-style-type: none"> <li>Leadership, particularly the executive directive, is committed to scheduling meetings in advance. Meetings do not take place unless there is a clear agenda.</li> <li>According to leaders, the <u>current schedule</u> makes it challenging to schedule all planned meetings well in advance. There is an opportunity to build known meetings into the master schedule.</li> </ul>
Internal Communications	<i>High readiness</i>	<ul style="list-style-type: none"> <li>Are there effective communication structures in place to keep staff informed?</li> <li>Are communications perceived to be clear and respectful?</li> </ul>	<ul style="list-style-type: none"> <li>Leaders share that multiple channels have been established to communicate (e.g. weekly staff email, weekly parent newsletter, Slack internal communications, and Leadership by Walking Around).</li> <li>Establishing clear communication with staff regarding middle school expansion will be essential so that they can manage their expectations.</li> </ul>
Culture of Distributed Leadership	<i>High readiness</i>	<ul style="list-style-type: none"> <li>Is there a collective sense of responsibility for school progress? A sense that new ideas and taking initiative are encouraged?</li> <li>Do staff members feel the team is receptive to feedback?</li> </ul>	<ul style="list-style-type: none"> <li>Leaders share that new ideas are baked into professional development via Greenhouse, a devoted time period for staff to champion best practices.</li> <li>Faculty perceive that there is an expectation for them to take on additional roles (e.g. coaching athletics, club advising, etc.) to enhance the experience of students. One staff member shared, <i>"When I joined I was warned about how much I agree to do. But I do think people feel like they have to step up. Those things can pile on."</i></li> </ul>

# Community Engagement

Component	Readiness	Sample questions to consider	Rationale for rating
Family Engagement	<i>Some progress needed</i>	<ul style="list-style-type: none"> <li>Does the school have a deliberate plan to regularly engage families?</li> <li>Are families provided with clear updates on their child's academic progress?</li> <li>Do families have the opportunity to provide feedback on current practices and input on future decisions?</li> </ul>	<ul style="list-style-type: none"> <li>Families receive a weekly newsletter and the <a href="#">Weekly Wire</a> provides information from the Student Guidance Office on a variety of topics (e.g. workshops, mental health resources, scholarships, etc.).</li> <li>Leaders and faculty speak to consistent and frequent communication with families, noting, <i>"we've opened those lines of communication so when there are concerns, someone is hearing them."</i></li> <li>Leaders note that families do not consistently share perspectives when opportunity to do so is provided.</li> <li>Faculty members perceive that there is an opportunity to make a concerted effort to ensure that the most marginalized voices in the EMHS community are heard, saying <i>"We could do a better job of making sure that diverse perspectives are heard, across students and staff."</i></li> <li>The <a href="#">Community</a> section of EMHS's website notes that parents are asked to volunteer 60 hours per year per family; volunteer requirement can be met by donating money or supplies at a rate of \$10 per hour.</li> <li>EMHS's parent / guardian / family organization – <a href="#">The PACK</a> – is currently seeking volunteers to re-establish the group. The former organizers were all parents of students who graduated.</li> </ul>
Community Partnerships	<i>High readiness</i>	<ul style="list-style-type: none"> <li>Does the school partner effectively with external organizations (i.e. Boys and Girls Club, local health organization) to meet students' interests and needs?</li> <li>Does the school community effectively advocate to relevant stakeholders on issues of importance to the school?</li> </ul>	<ul style="list-style-type: none"> <li>Leaders shared that EMHS has recently developed stronger partnerships with other schools and local non-profits.</li> <li>Staff and students shared that the school has a strong relationship with the <a href="#">Vista Grande Community Center</a>, utilizing their facilities for EMHS athletics and school-wide events.</li> <li>EMHS has a strong group of advocates as evidenced by recent Albuquerque Public Schools approval of its expansion into middle school. News articles noted, <i>"During public comment EMHS teachers, families, students and community members presented their case for expanding the school's grade levels to include middle school students."</i> (<a href="#">New Mexico Education</a>)</li> </ul>

# Governance

Component	Readiness	Sample questions to consider	Rationale for rating
Board Membership + Culture	<i>High readiness</i>	<ul style="list-style-type: none"> <li>• Are all seats on the board occupied? Do those board members have diverse backgrounds and skill sets?</li> <li>• Is there a board training and development approach?</li> <li>• Is there a strong board attendance and engagement?</li> </ul>	<ul style="list-style-type: none"> <li>• All <u>Governing Council</u> seats currently occupied (5 of 5); members appear to bring diverse set of skills, experience, and connections; there may be an opportunity to diversify the GC</li> <li>• According to leadership, an onboarding process is provided to new members, and GC complies with ongoing training requirements</li> <li>• <u>Attendance</u> at meetings appears fairly consistent across members</li> </ul>
Board Governance Structures	<i>Some progress needed</i>	<ul style="list-style-type: none"> <li>• Do most members agree that the board is "well run"?</li> <li>• Does the board have a functioning committee structure with clear leadership (i.e. committee chairs) and areas of focus for each committee?</li> </ul>	<ul style="list-style-type: none"> <li>• According to leadership, GC meetings regular, predicted, and agenda-driven</li> <li>• There is an opportunity to strengthen committees on the GC; according to leadership <i>"the committee structure is not always clear, beyond the finance committee."</i></li> <li>• Opportunity to better distribute/ share leadership responsibilities so that GC members help set and drive meeting agendas and overall priorities for the school; opportunity to shift from "hands-off" to more active, strategic partners</li> </ul>
Relationship with School	<i>Some progress needed</i>	<ul style="list-style-type: none"> <li>• Does the board help develop, and review, measurable performance targets?</li> <li>• Is there a formal process for the board to evaluate the school leader?</li> <li>• Are there regular board member touchpoints with the school leader(s)?</li> <li>• Do board members engage with the broader school community?</li> </ul>	<ul style="list-style-type: none"> <li>• GC Policies and Procedures include high-level description of Governing Council's role in principal evaluation (though we note this was last updated in 2018); unclear how formal or rigorous this evaluation is in practice</li> <li>• GC meets regularly; there may be an opportunity for more engagement between GC members and the broader school community (this was not an area we probed with leadership)</li> </ul>

# Operations

Component	Readiness	Sample questions to consider	Rationale for rating
Technology	<i>High readiness</i>	<ul style="list-style-type: none"> <li>Do staff feel that technology "just works"? Do they have adequate IT support when it does not?</li> </ul>	<ul style="list-style-type: none"> <li>Leaders share that EMHS has a positive relationship with its vendor; they are able to meet staff's need and provide latest technology. This will facilitate acquisition of technology needs for expansion into middle school grades.</li> <li>Faculty expressed a desire for more improved facilities and technology for science classrooms, noting <i>"We are lacking the tech that we need to adequately introduce all concepts to students."</i></li> </ul>
Data Systems + Processes	<i>Some progress needed</i>	<ul style="list-style-type: none"> <li>Does the school have systems in place to support effective data capture and data-driven instruction?</li> </ul>	<ul style="list-style-type: none"> <li>There is a centralized system for payroll and benefits.</li> <li>Leaders noted that there is an opportunity to improve data systems. Though academic grades are currently documented in PowerSchool, there is a need to develop a system to capture other academic data.</li> <li>Interviewees noted that there is an opportunity to improve systems for tracking student tardiness and absenteeism.</li> </ul>
Physical Environment	<i>High readiness</i>	<ul style="list-style-type: none"> <li>Are there facilities maintenance practices in place?</li> </ul>	<ul style="list-style-type: none"> <li>Leaders shared that there are codified procedures in place for upgrading facilities; EMHS is making progress on long term upgrades.</li> <li>The EMHS Foundation owns 26 acres of land; facilities for middle school expansion will be added to accommodate ~300 students.</li> <li>Multiple stakeholders shared that there is an opportunity to improve the current layout of the schools; there are not spaces for groups to convene and the flow of students causes congestion in small hallways.</li> </ul>
Daily Building Logistics	<i>Some progress needed</i>	<ul style="list-style-type: none"> <li>Are school operations (food service, transportation, maintenance, cleaning, etc.) stable and well-run?</li> <li>Are there clear policies and procedures in place for emergencies?</li> </ul>	<ul style="list-style-type: none"> <li>Leaders elevated that current emergency procedures are good but that there is an opportunity to improve.</li> <li>It may be necessary to adjust current arrival and dismissal procedures to accommodate middle school expansion.</li> <li>Stakeholders shared that it is challenge to recruit and retain janitorial staff. This team will need to be expanded to appropriately school at full 6th-12th grade growth.</li> </ul>

# Finance

Component	Readiness	Sample questions to consider	Rationale for rating
Financial Planning + Forecasting	<i>High readiness</i>	<ul style="list-style-type: none"> <li>Does the school have a multi-year financial model that projects funding needs? Is it clear who "owns" that model?</li> <li>Does the school appropriately consider potential enrollment shortfalls and funding formula changes in budgeting process?</li> <li>Does the school have sufficient cash reserves (typically 60-90 days of expenses) to weather short-term financial hardships?</li> <li>Does the school appropriately budget for capital investments and maintenance?</li> </ul>	<ul style="list-style-type: none"> <li>Leadership reports the school is in a strong financial position, with high cash reserves year-to-year (target is 3-5% of operating budget, but historically reserves have been closer to 20%)</li> <li>Evidence from expansion <a href="#">materials</a> that leadership has developed simple baseline enrollment projections, and we heard from ED that they are beginning to use multi-year enrollment projections through fall of 2028</li> <li>Leadership notes the annual state budgeting cycle makes forecasting challenging, but the school has "weathered ambiguity" well</li> </ul>
Budgeting Tools + Processes	<i>High readiness</i>	<ul style="list-style-type: none"> <li>Is there a well-planned budgeting and cash flow management process?</li> <li>Does the school's budget align to its strategic priorities?</li> </ul>	<ul style="list-style-type: none"> <li>Currently work with <a href="#">Vigil Group</a> for financial services</li> <li>EMHS leadership shared <a href="#">budget report</a> that aligns with school priorities; there may be an opportunity to improve how it communicates resource alignment more clearly with stakeholders</li> <li>Recent <a href="#">site visit report</a> showed EMHS met requirements across all financial compliance indicators except for one ("Audit Findings" section showed "working to meet" requirements- our understanding is that the overall audit was clean and minor issues have been resolved)</li> </ul>
Fundraising Capacity	<i>High readiness</i>	<ul style="list-style-type: none"> <li>Does the org have an adequate and sufficiently diversified funding base?</li> <li>Has it achieved consistent fundraising success for school startup and ongoing needs?</li> </ul>	<ul style="list-style-type: none"> <li>Active <a href="#">EMHS Foundation</a> exists to raise funds for the school; according to most <a href="#">recent 990</a>, group raised ~\$520k from 2017-2022 (~\$100k annually)</li> <li>Leadership has line of sight to significant funding sources to support growth</li> </ul>

# Strategic Planning

Component	Readiness	Sample questions to consider	Rationale for rating
Long-Term Planning	<i>Significant progress needed</i>	<ul style="list-style-type: none"> <li>Is there a long-term strategic plan in place? Does it have meaningful metrics/ targets that are routinely tracked?</li> <li>Are school leaders held accountable for hitting long-term goals?</li> </ul>	<ul style="list-style-type: none"> <li>School has a high-level <a href="#">strategic plan</a> that does not include information on timing, targets, or implementation details; this is in keeping with leadership’s assessment that “no long term strategic plan is in place” and “no measures have been meaningfully developed.”</li> <li>However, school has done enough planning to successfully embark on an expansion into middle school; <a href="#">materials</a> include projected enrollment growth, a starter set of greenlighting criteria, and other details.</li> <li>Opportunity to add further detail (metrics, targets, timing, etc.) to long term plans.</li> </ul>
Annual Planning	<i>Some progress needed</i>	<ul style="list-style-type: none"> <li>Does the org have clear annual targets related to performance?</li> <li>Are annual priorities shaped by specific needs and context?</li> <li>Are there systems in place to allow for real-time tracking of progress toward goals?</li> <li>Is there a green lighting process in place to support expansion?</li> </ul>	<ul style="list-style-type: none"> <li>School is compliant with regular planning/ reporting requirements; leadership sets goals and tracks relevant academic data as required by APS and NMPED.</li> <li>Leadership has identified annual planning as an area where significant progress is needed.</li> <li>Evidence that leadership has considered greenlighting criteria (slide 15 in <a href="#">expansion materials</a>) as part of expansion decision; opportunity to formalize and operationalize this thinking moving forward.</li> </ul>
Continuous Improvement	<i>High readiness</i>	<ul style="list-style-type: none"> <li>Is there a culture of continuous improvement, enabled by open, two-way feedback?</li> <li>Does the school have systems and processes in place to reflect and learn from experience? To test innovations?</li> <li>Does staff culture encourage learning and continuous improvement?</li> <li>Have practices meaningfully improved over the past 3-5 years due to deliberate reflection?</li> </ul>	<ul style="list-style-type: none"> <li>Multiple stakeholders independently cited respect for teachers as professionals as a top strength of EMHS; this breeds a culture of high expectations among faculty.</li> <li>Culture among faculty promotes continuous improvement. Staff shared appreciation for feedback from peer observations and noted that close relationships enable productive disagreement.</li> <li>Staff perceive that upward feedback is consistently taken into account, noting that leaders “listen to our ideas.”</li> <li>Recent participation in OECD assessment reflects investment in gathering and analyzing student feedback to improve practice.</li> <li>Potential to develop more opportunities for stakeholders across the school community to provide input and feedback on school improvement priorities.</li> </ul>