

Christine Duncan Heritage Academy
Financial Update
February 12, 2020

A. BARs

	BAR #	Fund Description	Type	Amount
1	001-118-1920-0002-I	31701 - SB -9	Increase	\$ 134,259
2	001-118-1920-0024-IB	24189- Title IV	Initial Budget	\$ 2,423
3	001-118-1920-0025-I	31701 - SB-9	Increase	\$ 2,516
4	001-118-1920-0026-I	31600 - HB-33	Increase	\$ 8,182
5	001-118-1920-0027-I	25171 - Chlid & Audit Food Progra	Increase	\$ 40,087
6	001-118-1920-0028-I	25153 - Medicaid	Increase	\$ 11,322
7	001-118-1920-0029-D	11000 - SEG	Decrease	\$ (62,752)
8	001-118-1920-0030-I	21000- Food Service	Increase	\$ 11,875
9	001-118-1920-0031-IB	14000- Instructional Materials	Intital Budget	\$ 9
10	001-118-1920-0032-D	11000 - SEG	Decrease	\$ (120,485)

B. Payroll & Accounts Payable Payment Vouchers

- 1 January 2020
- 2

C. Financial Statement Reports - as of Janurary 31, 2020

- 1 Financial Analysis
- 2 Bank Reconciliations
- 3

D. Other

- 1 FY2019 Audited Financials
- 2 FY2019 Findings

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: 001-118-1920-0002-I

Fund Type: Flowthrough

Adjustment Type: Increase

Fiscal Year: 2019-2020

Entity Name: Christine Duncan's Heritage Academy

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

Contact: Angela Lerner, Business Manager

Total Approved Budget (Flowthrough):

Phone: 505-459-1895

Email: angie@k12accounting.com

FLOWTHROUGH ONLY	
Budget Period: 07/01/2019	To: 06/30/2020
A. Approved Carryover:	
B. Total Current Year Allocation:	
D. Total Funding Available:	

Revenue 31701.0000.41110 \$134,259

Fund	Function	Object	Program	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
31701 Capital Improvem ents SB-9 Local	4000 Capital Outlay	57200 Buildings Purchase	0000 No Program	0000 No Job Class	\$186,231	\$134,259	\$320,490	
					Sub Total	\$134,259		
					Indirect Cost			
					DOC. TOTAL	\$134,259		

Justification:

spread sheet from APS

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

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

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

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

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: 001-118-1920-0024-IB
Fund Type: Flowthrough
Adjustment Type: Initial Budget

Fiscal Year: 2019-2020
Adjustment Changes Intent/Scope of Program Yes or No?: No
Total Approved Budget (Flowthrough):

Entity Name: Christine Duncan's Heritage Academy
Contact: Angela Lerner, Business Manager
Phone: 505-459-1895
Email: angie@k12accounting.com

FLOWTHROUGH ONLY	
Budget Period: 07/01/2019	To: 06/30/2020
A. Approved Carryover:	
B. Total Current Year Allocation:	
D. Total Funding Available:	

Revenue 24189.0000.41924 \$2,423

Fund	Function	Object	Program	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
24189 Student Supp Academic Achievme nt Title IV	1000 Instruction	55915 Other Contract Services	1010 Regular Education (K- 12) Programs	0000 No Job Class		\$1,854	\$1,854	
24189 Student Supp Academic Achievme nt Title IV	1000 Instruction	56118 General Supplies and Materials	1010 Regular Education (K- 12) Programs	0000 No Job Class		\$569	\$569	
Sub Total						\$2,423		
Indirect Cost								
DOC. TOTAL						\$2,423		

Justification:

award letter from APS

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

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

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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: 001-118-1920-0025-I

Fund Type: Flowthrough

Adjustment Type: Increase

Fiscal Year: 2019-2020

Entity Name: Christine Duncan's Heritage Academy

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

Contact: Angela Lerner, Business Manager

Total Approved Budget (Flowthrough):

Phone: 505-459-1895

Email: angie@k12accounting.com

FLOWTHROUGH ONLY	
Budget Period: 07/01/2019	To: 06/30/2020
A. Approved Carryover:	
B. Total Current Year Allocation:	
D. Total Funding Available:	

Revenue 31701.0000.11112 \$2,516

Fund	Function	Object	Program	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
31701 Capital Improvem ents SB-9 Local	4000 Capital Outlay	57332 Supply Assets (\$5,000 or less)	0000 No Program	0000 No Job Class	\$39,359	\$2,516	\$41,875	
					Sub Total	\$2,516		
					Indirect Cost			
					DOC. TOTAL	\$2,516		

Justification:

FY2019 audited financials

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.

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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: 001-118-1920-0026-I

Fund Type: General Fund / Capital
Outlay / Debt Service

Adjustment Type: Increase

Fiscal Year: 2019-2020

Entity Name: Christine Duncan's Heritage Academy

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

Contact: Angela Lerner, Business Manager

Total Approved Budget (Flowthrough):

Phone: 505-459-1895

Email: angie@k12accounting.com

FLOWTHROUGH ONLY	
Budget Period: Jul 1 2019 12:00AM	To: Jun 30 2020 12:00AM
A. Approved Carryover:	
B. Total Current Year Allocation:	
D. Total Funding Available:	

Revenue 31600.0000.11112 \$8,182

Fund	Function	Object	Program	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
31600 Capital Improvem ents HB- 33	4000 Capital Outlay	57200 Buildings Purchase	0000 No Program	0000 No Job Class	\$796,699	\$8,182	\$804,881	
					Sub Total	\$8,182		
					Indirect Cost			
					DOC. TOTAL	\$8,182		

Justification:

FY2019 Audited Financials

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: 001-118-1920-0027-I

Fund Type: Direct Grant

Adjustment Type: Increase

Fiscal Year: 2019-2020

Entity Name: Christine Duncan's Heritage Academy

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

Contact: Angela Lerner, Business Manager

Total Approved Budget (Flowthrough):

Phone: 505-459-1895

Email: angie@k12accounting.com

FLOWTHROUGH ONLY	
Budget Period: Jul 1 2019 12:00AM	To: Jun 30 2020 12:00AM
A. Approved Carryover:	
B. Total Current Year Allocation:	
D. Total Funding Available:	

Revenue 25171.0000.11112 \$40,087

Fund	Function	Object	Program	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
25171 Child & Adult Food Program	3100 Food Services Operations	55915 Other Contract Services	0000 No Program	0000 No Job Class	\$130,600	\$40,087	\$170,687	
					Sub Total	\$40,087		
					Indirect Cost			
					DOC. TOTAL	\$40,087		

Justification:

audited FY2019 financials

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: 001-118-1920-0028-I

Fund Type: Direct Grant

Adjustment Type: Increase

Fiscal Year: 2019-2020

Entity Name: Christine Duncan's Heritage Academy

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

Contact: Angela Lerner, Business Manager

Total Approved Budget (Flowthrough):

Phone: 505-459-1895

Email: angie@k12accounting.com

FLOWTHROUGH ONLY	
Budget Period: Jul 1 2019 12:00AM	To: Jun 30 2020 12:00AM
A. Approved Carryover:	
B. Total Current Year Allocation:	
D. Total Funding Available:	

Revenue 25153.0000.11112 \$11,322

Fund	Function	Object	Program	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
25153 Title XIX MEDICAID 3/21 Years	2100 Support Services-Students	55915 Other Contract Services	2000 Special Programs	0000 No Job Class	\$11,000	\$11,322	\$22,322	
					Sub Total	\$11,322		
					Indirect Cost			
					DOC. TOTAL	\$11,322		

Justification:

FY 2019 Audited Financials

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: 001-118-1920-0029-D
Fund Type: General Fund / Capital
Outlay / Debt Service
Adjustment Type: Decrease

Fiscal Year: 2019-2020

Entity Name: Christine Duncan's Heritage Academy

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

Contact: Angela Lerner, Business Manager

Total Approved Budget (Flowthrough):

Phone: 505-459-1895

Email: angie@k12accounting.com

FLOWTHROUGH ONLY	
Budget Period: 07/01/2019	To: 06/30/2020
A. Approved Carryover:	
B. Total Current Year Allocation:	
D. Total Funding Available:	

Revenue 11000.0000.11111 (\$62,752)

Fund	Function	Object	Program	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
11000 Operational	1000 Instruction	57331 Fixed Assets (more than \$5,000)	1010 Regular Education (K- 12) Programs	0000 No Job Class	\$321,876	(\$62,752)	\$259,124	
					Sub Total	(\$62,752)		
					Indirect Cost			
					DOC. TOTAL	(\$62,752)		

Justification:

FY2019 audited Financials

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: 001-118-1920-0030-I
Fund Type: General Fund / Capital
Outlay / Debt Service
Adjustment Type: Increase

Fiscal Year: 2019-2020
Adjustment Changes Intent/Scope of Program Yes or No?: No
Total Approved Budget (Flowthrough):

Entity Name: Christine Duncan's Heritage Academy
Contact: Angela Lerner, Business Manager
Phone: 505-459-1895
Email: angie@k12accounting.com

FLOWTHROUGH ONLY	
Budget Period: Jul 1 2019 12:00AM	To: Jun 30 2020 12:00AM
A. Approved Carryover:	
B. Total Current Year Allocation:	
D. Total Funding Available:	

Revenue 21000.0000.11112 \$11,875

Fund	Function	Object	Program	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
21000 Food Services	3100 Food Services Operations	55915 Other Contract Services	0000 No Program	0000 No Job Class	\$172,940	\$11,875	\$184,815	
					Sub Total	\$11,875		
					Indirect Cost			
					DOC. TOTAL	\$11,875		

Justification:
audited FY2019 financials

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: 001-118-1920-0031-IB
Fund Type: Flowthrough
Adjustment Type: Initial Budget

Fiscal Year: 2019-2020

Entity Name: Christine Duncan's Heritage Academy

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

Contact: Angela Lerner, Business Manager

Total Approved Budget (Flowthrough):

Phone: 505-459-1895

Email: angie@k12accounting.com

FLOWTHROUGH ONLY	
Budget Period: 07/01/2019	To: 06/30/2020
A. Approved Carryover:	
B. Total Current Year Allocation:	
D. Total Funding Available:	

Revenue 14000.0000.11112 \$9

Fund	Function	Object	Program	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
14000 Total Instructional Materials Sub-Fund	1000 Instruction	56107 Instructional Materials Credit - 50% Textbooks	1010 Regular Education (K- 12) Programs	0000 No Job Class		\$9	\$9	
					Sub Total	\$9		
					Indirect Cost			
					DOC. TOTAL	\$9		

Justification:

FY2019 audited financials

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

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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: 001-118-1920-0032-D
Fund Type: General Fund / Capital
Outlay / Debt Service

Adjustment Type: Decrease

Fiscal Year: 2019-2020

Entity Name: Christine Duncan's Heritage Academy

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

Contact: Angela Lerner, Business Manager

Total Approved Budget (Flowthrough):

Phone: 505-459-1895

Email: angie@k12accounting.com

FLOWTHROUGH ONLY

Budget Period: Jul 1 2019 12:00AM

To: Jun 30 2020 12:00AM

A. Approved Carryover:

B. Total Current Year Allocation:

D. Total Funding Available:

Revenue 11000.0000.43101 (\$120,485)

Fund	Function	Object	Program	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
11000 Operational	1000 Instruction	57331 Fixed Assets (more than \$5,000)	1010 Regular Education (K- 12) Programs	0000 No Job Class	\$321,876	(\$120,485)	\$201,391	
Sub Total						(\$120,485)		
Indirect Cost								
DOC. TOTAL						(\$120,485)		

Justification:

SEG worksheet

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.

As of 01/31/2020			Fiscal Year 2019/20 Actuals		
Resource	Beginning Balance	Revenue Activity	Expense Activity	Net Activity	Resulting Balance
Fund 11000 - Operational Fund	816,796.23	2,227,588.81	2,079,458.24	148,130.57	964,926.80
Fund 14000 - Inst. Materials Fund	8.93	3,079.44	.00	3,079.44	3,088.37
Fund 21000 - Food Services Fund	162,891.99	138,114.06	245,540.86	107,426.80-	55,465.19
Fund 23001 - Athletic	.00	760.00	2,679.00	1,919.00-	1,919.00-
Fund 23004 - Student Council	.00	1,618.20	465.55	1,152.65	1,152.65
Fund 23005 - Yearbook	.00	1,750.00	940.50	809.50	809.50
Fund 23007 - Sunshine	.00	549.05	251.63	297.42	297.42
Fund 23010 - Admin Discretionary Account	.00	2,558.94	192.19	2,366.75	2,366.75
Fund 23102 - General Activities	.00	3,556.00	931.00	2,625.00	2,625.00
Fund 24101 - Title I - IASA	109,551.99-	109,551.99	63,385.34	46,166.65	63,385.34-
Fund 24106 - IDEA-B Entitlement	58,139.03-	58,139.03	26,259.86	31,879.17	26,259.86-
Fund 24118 - Fresh Fruit & Vegetables	14,792.77-	14,792.77	6,639.94	8,152.83	6,639.94-
Fund 24153 - English Language Acquisition	6,016.22-	6,245.22	240.00	6,005.22	11.00-
Fund 24154 - Teach./Princp. Train & Recruit	17,055.18-	5,297.93	17,741.00	12,443.07-	29,498.25-
Fund 25153 - Title XIX MEDICAID 3/21 Years	7,534.85	6,118.59	6,307.92	189.33-	7,345.52
Fund 25171 - Child & Adult Food Program	40,086.77	96,210.11	31,626.72	64,583.39	104,670.16
Fund 26177 - Elementry & Mid Sch Initiative	13,000.00-	13,000.00	.00	13,000.00	.00
Fund 27109 - Instructional Materials- GAA	.00	31,506.82	3,782.77	27,724.05	27,724.05
Fund 27114 - NM Reads to Lead K-3	26,796.06-	26,796.06	.00	26,796.06	.00
Fund 27149 - PreK Initiative	209,760.12-	209,742.13	103,460.96	106,281.17	103,478.95-
Fund 27166 - Kindergarten-Three Plus	59,169.99-	59,169.99	.00	59,169.99	.00
Fund 27183 - NM Grown FVV	5,000.00-	5,000.00	.00	5,000.00	.00
Fund 27198 - K-3 Plus 4 & 5 Pilot Program	8,308.33-	8,308.33	.00	8,308.33	.00
Fund 31200 - Public School Capital Outlay	59,912.25-	59,912.25	68,000.00	8,087.75-	68,000.00-
Fund 31600 - Capital Improv. HB 33					
Selection Grouped by Fund - Sorted by Resource, (Org = 130, As of Date = 1/31/2020, Actuals = Y, Enc = N, SACS Fund = N, SACS Rsrc = N, SACS = N, Restricted Accts = Y, Funds = 11..4) SCHOOLABILITY					

As of 01/31/2020		Fiscal Year 2019/20 Actuals			
Resource	Beginning Balance	Revenue Activity	Expense Activity	Net Activity	Resulting Balance
Fund 31600 - Capital Improv. HB 33					
	532,430.66	74,734.45	747.35	73,987.10	606,417.76
Fund 31701 - Capital Improv. SB9 Local					
	291,017.39	37,605.54	16,623.55	20,981.99	311,999.38
Total for Org	<u>1,263,264.88</u>	<u>3,201,705.71</u>	<u>2,675,274.38</u>	<u>526,431.33</u>	<u>1,789,696.21</u>

Checks Dated 01/01/2020 through 01/31/2020			Board Meeting Date 02/12/2020
Check Number	Check Date	Pay to the Order of	Check Amount
11825	01/03/2020	NM Educational Retirement Board	52,517.85
11826	01/03/2020	NM Taxation/Revenue Department	5,319.70
11827	01/03/2020	American Family Life	415.56
11828	01/03/2020	Pre-Paid Legal Services, Inc.	37.90
11829	01/03/2020	Metropolitan Life Insurance	200.00
11832	01/09/2020	Association of Charter School Education Services	12,915.33
11833	01/09/2020	Leos Gonzalez, Rafael	1,882.96
11834	01/09/2020	Saylor Family Trust, LLC	34,000.00
11835	01/16/2020	ABCWUA	895.92
11836	01/16/2020	Amaros Carpet Cleaning	1,601.94
11837	01/16/2020	Association of Charter School Education Services	35,163.72
11838	01/16/2020	Beal School Bus Company	480.00
11839	01/16/2020	Ben E Keith Foods	239.68
11840	01/16/2020	Bilingual Multicultural Services, Inc.	5,346.55
11841	01/16/2020	Charter School Nursing Service	4,770.77
11842	01/16/2020	Colliers International	3,400.00
11843	01/16/2020	Cooperative Educational Services	18,721.65
11844	01/16/2020	De Lage Landen Financial Services Inc	676.93
11845	01/16/2020	Jesus A Moncada	118.90
11846	01/16/2020	Maestas, Melissa	21.37
11847	01/16/2020	Meza, Julio	75.35
11848	01/16/2020	Moss Adams LLP	3,922.66
11849	01/16/2020	Orkin Pest Control	112.19
11850	01/16/2020	PNM	7,964.84
11851	01/16/2020	Public Charter Schools of NM	500.00
11852	01/16/2020	School Nurse Supply, Inc.	488.53
11853	01/16/2020	Teacher Heaven, Inc	117.48
11854	01/16/2020	The Recognition Place	60.00
11855	01/16/2020	Verizon Wireless	112.47
11856	01/17/2020	Meza, Julio	180.32
11857	01/17/2020	GETFUNDED	5,000.00
11861	01/23/2020	Chef Wares	403.80
11862	01/23/2020	Leos Gonzalez, Rafael	2,032.42
11863	01/28/2020	Sina-Aurelia Pleasant-Soul	44.00
11864	01/28/2020	Sina-Aurelia Pleasant-Soul	1,567.95
11865	01/30/2020	ABCWUA	794.62
11866	01/30/2020	Association of Charter School Education Services	7,762.20
11867	01/30/2020	Delgado, Marisol	72.08
11868	01/30/2020	NM Gas Company	335.00
11869	01/30/2020	Orkin Pest Control	112.19
11870	01/30/2020	Run to Clean, LLC	550.16
11884	01/24/2020	New Mexico Taxation and Revenue Department	236.50
11885	01/24/2020	NM Dept of Workforce Solutions	952.12 *
Reissued on 02/07/2020			
11886	01/24/2020	NM Dept of Workforce Solutions	952.03
VCH-00000043	01/03/2020	NM RHC	6,442.04
VCH-00000045	01/03/2020	NMPSIA	20,948.50
Total Number of Checks			46 <u>240,466.18</u>

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

SCHOOLABILITY

Page 1 of 2

Checks Dated 01/01/2020 through 01/31/2020

Board Meeting Date 02/12/2020

Check Number	Check Date	Pay to the Order of	Check Amount
	Count	Amount	
Reissue	1	952.12	
Net Issue		239,514.06	

Fund Recap

Fund	Description	Check Count	Expensed Amount
11000	Operational Fund	42	156,445.77
21000	Food Services Fund	7	1,504.68
24101	Title I - IASA	8	4,359.31
24106	IDEA-B Entitlement	6	1,623.61
24154	Teach./Princp. Train & Recruit	1	3,120.00
25153	Title XIX MEDICAID 3/21 Years	1	1,279.96
25171	Child & Adult Food Program	1	31,626.72
27149	PreK Initiative	7	5,554.01
31200	Public School Capital Outlay	1	34,000.00
Total Number of Checks		46	239,514.06
Less Unpaid Tax Liability			.00
Net (Check Amount)			239,514.06

Includes checks for only Bank Account 130MAIN

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

SCHOOLABILITY

Page 2 of 2

Analyzed Business Checking - PF

Account number: [REDACTED] ■ January 1, 2020 - January 31, 2020 ■ Page 1 of 3

**WELLS
FARGO**

CHRISTINE DUNCAN'S HERITAGE ACADEMY
1900 ATRISCO DR NW
ALBUQUERQUE NM 87120-1146

Questions?

Call your Customer Service Officer or Client Services
1-800-AT WELLS (1-800-289-3557)
5:00 AM TO 6:00 PM Pacific Time Monday - Friday

Online: [wellsfargo.com](https://www.wellsfargo.com)

Write: Wells Fargo Bank, N.A. (585)
P.O. Box 6995
Portland, OR 97228-6995

Account summary

Analyzed Business Checking - PF

Account number	Beginning balance	Total credits	Total debits	Ending balance
[REDACTED]	\$1,833,360.34	\$441,015.37	-\$392,399.69	\$1,881,976.02

Credits

Electronic deposits/bank credits

Effective date	Posted date	Amount	Transaction detail
	01/08	3,125.63	Post Verify Deposit
	01/13	319,940.60	WT Seq106094 Albuquerque Municipal S /Org=Albuquerque Public Schools Srf# Gw00000030512969 Trn#200113106094 Rfb# 11931
	01/15	13.00	Post Verify Deposit
	01/21	98,549.68	Treasurersgenera Payments 15-13 Bernco Treas Distribution
	01/23	3,631.56	Post Verify Deposit
	01/24	546.00	Post Verify Deposit
	01/27	14,422.22	State of NM Cyfd-Facts Nmap0000688713 Christine Duncan's Her
	01/27	611.68	Post Verify Deposit
	01/31	175.00	Post Verify Deposit
		\$441,015.37	Total electronic deposits/bank credits
		\$441,015.37	Total credits

Debits

Electronic debits/bank debits

Effective date	Posted date	Amount	Transaction detail
	01/02	6,442.04	WT Seq170944 State of NEW Mexico /Bnf=NM Rehtiree Healthcare Srf# Gw00000030210031 Trn#191230170944 Rfb# 2019 12 31
	01/03	20,948.50	WT Seq#60206 State of NEW Mexico /Bnf=Nmpsia Srf# Gw00000030310499 Trn#200103060206 Rfb# 14
	01/03	52,517.85	< Business to Business ACH Debit - Nmerb Web Pay 200102 02353 Christine Duncan Herit

Electronic debits/bank debits (continued)

Effective date	Posted date	Amount	Transaction detail
	01/06	5,319.70	< Business to Business ACH Debit - Tax_Rev_Crs_Ecks Trd Pmnt 200102 xxxx0544 Christine Duncan Herit
	01/09	60,603.54	ACH Prep Origintn - Christine Duncan - File 7878782339 Coid 1205009183
	01/09	672.75	ACH Prep Origintn - Christine Duncan - File 7878782339 Coid 1205009183
	01/10	17,588.63	< Business to Business ACH Debit - IRS Usataxpymt 011020 270041030061286 Christine Duncans Heri
	01/13	158.06	Client Analysis Srv Chrg 200110 Svc Chge 1219 000009790384409
	01/23	64,151.26	ACH Prep Origintn - Christine Duncan - File 7878782339 Coid 1205009183
	01/23	415.56	< Business to Business ACH Debit - AFLAC Insurance 012120 L7U96825046 Christine Duncans
	01/27	952.03	< Business to Business ACH Debit - State of NM Dws Ui Payment 1971110 Christina Duncan Commu
	01/27	236.50	< Business to Business ACH Debit - Tax_Rev_Wkc_Ecks Trd Pmnt 200124 1628255488 Christine Duncan's Her
	01/31	19,462.21	< Business to Business ACH Debit - IRS Usataxpymt 013120 270043105748214 Christine Duncans Heri
		\$249,468.63	Total electronic debits/bank debits

< **Business to Business ACH:** If this is a business account, this transaction has a return time frame of one business day from post date. This time frame does not apply to consumer accounts.

Checks paid

Number	Amount	Date	Number	Amount	Date	Number	Amount	Date
11787	223.49	01/03	11833	1,882.96	01/14	11847	75.35	01/21
11790 *	664.00	01/09	11834	34,000.00	01/16	11848	3,922.66	01/21
11795 *	692.72	01/06	11835	895.92	01/21	11849	112.19	01/24
11800 *	149.29	01/09	11836	1,601.94	01/22	11850	7,964.84	01/23
11806 *	98.56	01/17	11837	35,163.72	01/21	11851	500.00	01/30
11807	240.00	01/24	11838	480.00	01/27	11852	488.53	01/22
11813 *	285.28	01/15	11839	239.68	01/22	11854 *	60.00	01/21
11822 *	2,032.42	01/07	11840	5,346.55	01/23	11855	112.47	01/21
11824 *	344.76	01/24	11841	4,770.77	01/27	11856	180.32	01/21
11828 *	37.90	01/23	11842	3,400.00	01/23	11858 *	1,303.72	01/28
11829	200.00	01/23	11843	18,721.65	01/21	11860 *	344.76	01/29
11831 *	344.76	01/24	11844	676.93	01/22	11861	403.80	01/23
11832	12,915.33	01/21	11846 *	21.37	01/22	11862	2,032.42	01/24
		\$142,931.06			Total checks paid			

* Gap in check sequence.

\$392,399.69 Total debits

Daily ledger balance summary

Date	Balance	Date	Balance	Date	Balance
12/31	1,833,360.34	01/08	1,748,309.25	01/15	1,986,258.34
01/02	1,826,918.30	01/09	1,686,219.67	01/16	1,952,258.34
01/03	1,753,228.46	01/10	1,668,631.04	01/17	1,952,159.78
01/06	1,747,216.04	01/13	1,988,413.58	01/21	1,978,662.04
01/07	1,745,183.62	01/14	1,986,530.62	01/22	1,975,633.59



Daily ledger balance summary (continued)

<i>Date</i>	<i>Balance</i>	<i>Date</i>	<i>Balance</i>	<i>Date</i>	<i>Balance</i>
01/23	1,897,345.24	01/28	1,902,107.99	01/30	1,901,263.23
01/24	1,894,817.11	01/29	1,901,763.23	01/31	1,881,976.02
01/27	1,903,411.71				
Average daily ledger balance		\$1,858,112.90			

Statement Date 01/31/2020

Cash Object 11010

Status Posted

Journal Entry # CA20-00006

Bank Statement Ending Balance 1,881,976.02
 Less: Uncleared Payments 18,464.82
 Add: Uncleared Deposits 0.00
 Add: Uncleared Other 0.00
 Adjusted Bank Balance 1,863,511.20
 System Cash Balance 1,863,511.20
 Add: Unposted Charges and Interest 0.00
 Revised System Cash Balance 1,863,511.20
 Difference 0.00

Service Charge 158.06
 Interest Earned 0.00

Cleared Payments 392,466.44
 Cleared Deposits 441,015.37
 Cleared Other 66.75

Submitted By JJARAMILLO, 02/07/2020
 Posted By ALERNER, 02/10/2020

Uncleared Payments

Issued	Check #	Check Amount	Pay To Name	Vendor ID	Emp ID	Bank Acct
08/22/18	10796	229.00	APS Grant Mgmt	APS		130MAIN
02/21/19	11186	7.96	Alma Alvarez	000085		130MAIN
03/19/19	11253	78.77	Viscoli, April	010046		130MAIN
05/23/19	11388	240.00	Family Engagement Inst PTA	010106		130MAIN
08/17/19	11526	17.66	Alyssa R. Apodaca		000111	130MAIN
10/23/19	11669	200.00	Metropolitan Life Insurance	901002		130MAIN
10/23/19	11670	200.00	Metropolitan Life Insurance	901002		130MAIN
12/19/19	11804	64.73	Costco Wholesale	000259		130MAIN
01/16/20	11845	118.90	Jesus A Moncada	000111		130MAIN
01/16/20	11853	117.48	Teacher Heaven, Inc	000553		130MAIN
01/17/20	11857	5,000.00	GETFUNDED	010151		130MAIN
01/24/20	11885	952.12	NM Dept of Workforce Solutions	900002		130MAIN
01/28/20	11863	44.00	Sina-Aurelia Pleasant-Soul	010167		130MAIN
01/28/20	11864	1,567.95	Sina-Aurelia Pleasant-Soul	010167		130MAIN
01/30/20	11865	794.62	ABCWUA	000221		130MAIN
01/30/20	11866	7,762.20	Association of Charter School Education Ser	000635		130MAIN
01/30/20	11867	72.08	Delgado, Marisol	010111		130MAIN
01/30/20	11868	335.00	NM Gas Company	000558		130MAIN
01/30/20	11869	112.19	Orkin Pest Control	000697		130MAIN
01/30/20	11870	550.16	Run to Clean, LLC	010157		130MAIN
		18,464.82				

Cleared Payments

Issued	Check #	Check Amount	Cleared Amount	Difference	Cleared	Pay To Name	Vendor ID	Emp ID	Bank Acct
12/17/19	11787	223.49	223.49		01/31/20	Lucelia Olivas-Castillo		000199	130MAIN
12/17/19	11790	664.00	664.00		01/31/20	Maria Del Carmen Palmero Montero		000180	130MAIN

Selection Grouped by Org, Cash Object, Statement Date - Sorted by Item date, Item #, (Org = 130, Cash Object IN ('11010'), Bank Statement Date = 1/31/2020, Uncleared Only? = No)

SCHOOLABILITY

Page 1 of 3

Statement Date 01/31/2020

Cash Object 11010

Status Posted

Journal Entry # CA20-00006

Cleared Payments (continued)

Issued	Check #	Check Amount	Cleared Amount	Difference	Cleared	Pay To Name	Vendor ID	Emp ID	Bank Acct
12/17/19	11795	692.72	692.72		01/31/20	Julie Weeks		000152	130MAIN
12/19/19	11800	149.29	149.29		01/31/20	Albuquerque Public Schools Graphics	000106		130MAIN
12/19/19	11806	98.56	98.56		01/31/20	Delia Herrera	010131		130MAIN
12/19/19	11807	240.00	240.00		01/31/20	Dual Language Education of New Mexicc	000156		130MAIN
12/19/19	11813	285.28	285.28		01/31/20	NM Gas Company	000558		130MAIN
12/27/19	11822	2,032.42	2,032.42		01/31/20	Leos Gonzalez, Rafael	010135		130MAIN
12/27/19	11824	344.76	344.76		01/31/20	NM Child Supp Enforc Agency	901001		130MAIN
01/03/20	11825	52,517.85	52,517.85		01/31/20	NM Educational RetirementBoard	900005		130MAIN
01/03/20	11826	5,319.70	5,319.70		01/31/20	NM Taxation/Revenue Department	900003		130MAIN
01/03/20	11827	415.56	415.56		01/31/20	American Family Life	901012		130MAIN
01/03/20	11828	37.90	37.90		01/31/20	Pre-Paid Legal Services, Inc.	901000		130MAIN
01/03/20	11829	200.00	200.00		01/31/20	Metropolitan Life Insurance	901002		130MAIN
01/03/20	Batch 01/03/2020	27,390.54	27,390.54		01/31/20				130MAIN
01/09/20	11832	12,915.33	12,915.33		01/31/20	Association of Charter School Education Ser	000635		130MAIN
01/09/20	11833	1,882.96	1,882.96		01/31/20	Leos Gonzalez, Rafael	010135		130MAIN
01/09/20	11834	34,000.00	34,000.00		01/31/20	Saylor Family Trust, LLC	000555		130MAIN
01/10/20	11830	17,813.44	17,813.44		01/31/20	EFTPS	900004		130MAIN
01/10/20	11831	344.76	344.76		01/31/20	NM Child Supp Enforc Agency	901001		130MAIN
01/10/20	Batch 01/10/2020	61,276.29	61,276.29		01/31/20				130MAIN
01/16/20	11835	895.92	895.92		01/31/20	ABCWUA	000221		130MAIN
01/16/20	11836	1,601.94	1,601.94		01/31/20	Amaros Carpet Cleaning	010114		130MAIN
01/16/20	11837	35,163.72	35,163.72		01/31/20	Association of Charter School Education Ser	000635		130MAIN
01/16/20	11838	480.00	480.00		01/31/20	Beal School Bus Company	010095		130MAIN
01/16/20	11839	239.68	239.68		01/31/20	Ben E Keith Foods	000493		130MAIN
01/16/20	11840	5,346.55	5,346.55		01/31/20	Bilingual Multicultural Services, Inc.	000241		130MAIN
01/16/20	11841	4,770.77	4,770.77		01/31/20	Charter School Nursing Service	000251		130MAIN
01/16/20	11842	3,400.00	3,400.00		01/31/20	Colliers International	010054		130MAIN
01/16/20	11843	18,721.65	18,721.65		01/31/20	Cooperative Educational Services	000070		130MAIN
01/16/20	11844	676.93	676.93		01/31/20	De Lage Landen Financial Services	000411		130MAIN
01/16/20	11846	21.37	21.37		01/31/20	Maestas, Melissa	010136		130MAIN
01/16/20	11847	75.35	75.35		01/31/20	Meza, Julio	010051		130MAIN
01/16/20	11848	3,922.66	3,922.66		01/31/20	Moss Adams LLP	901011		130MAIN
01/16/20	11849	112.19	112.19		01/31/20	Orkin Pest Control	000697		130MAIN
01/16/20	11850	7,964.84	7,964.84		01/31/20	PNM	000178		130MAIN
01/16/20	11851	500.00	500.00		01/31/20	Public Charter Schools of NM	000056		130MAIN

Selection Grouped by Org, Cash Object, Statement Date - Sorted by Item date, Item #, (Org = 130, Cash Object IN ('11010'), Bank Statement Date = 1/31/2020, Uncleared Only? = No)

SCHOOLABILITY

Page 2 of 3

Statement Date 01/31/2020

Cash Object 11010

Status Posted

Journal Entry # CA20-00006

Cleared Payments (continued)

Issued	Check #	Check Amount	Cleared Amount	Difference	Cleared	Pay To Name	Vendor ID	Emp ID	Bank Acct
01/16/20	11852	488.53	488.53		01/31/20	School Nurse Supply, Inc.	000441		130MAIN
01/16/20	11854	60.00	60.00		01/31/20	The Recognition Place	000718		130MAIN
01/16/20	11855	112.47	112.47		01/31/20	Verizon Wireless	000206		130MAIN
01/17/20	11856	180.32	180.32		01/31/20	Meza, Julio	010051		130MAIN
01/23/20	11861	403.80	403.80		01/31/20	Chef Wares	010163		130MAIN
01/23/20	11862	2,032.42	2,032.42		01/31/20	Leos Gonzalez, Rafael	010135		130MAIN
01/24/20	11858	1,303.72	1,303.72		01/31/20	Keila R. Gutierrez		000224	130MAIN
01/24/20	11859	19,462.21	19,462.21		01/31/20	EFTPS	900004		130MAIN
01/24/20	11860	344.76	344.76		01/31/20	NM Child Supp Enforc Agency	901001		130MAIN
01/24/20	11884	236.50	236.50		01/31/20	New Mexico Taxation and Revenue Dep:	900013		130MAIN
01/24/20	11886	952.03	952.03		01/31/20	NM Dept of Workforce Solutions	900002		130MAIN
01/24/20	Batch 01/24/2020	64,151.26	64,151.26		01/31/20				130MAIN
		392,466.44	392,466.44						

Cleared Deposits

Deposited	Deposit #	Deposit Amount	Cleared Amount	Difference	Cleared	Bank Acct
01/08/20	Batch 01/08/2020	3,125.63	3,125.63		01/31/20	130MAIN
01/13/20	Batch 01/13/2020	319,940.60	319,940.60		01/31/20	130MAIN
01/15/20	Batch 01/15/2020	13.00	13.00		01/31/20	130MAIN
01/21/20	Batch 01/21/2020	98,549.68	98,549.68		01/31/20	130MAIN
01/23/20	Batch 01/23/2020	3,631.56	3,631.56		01/31/20	130MAIN
01/24/20	Batch 01/24/2020	806.00	806.00		01/31/20	130MAIN
01/27/20	Batch 01/27/2020	14,773.90	14,773.90		01/31/20	130MAIN
01/31/20	Batch 01/31/2020	175.00	175.00		01/31/20	130MAIN
		441,015.37	441,015.37			

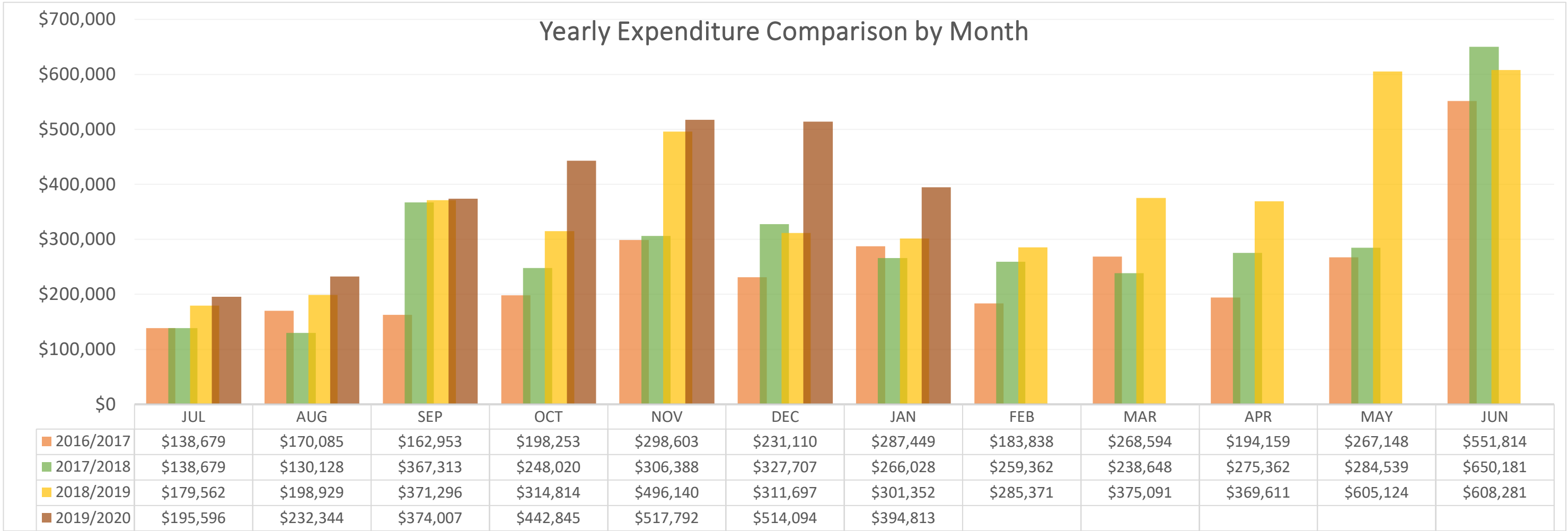
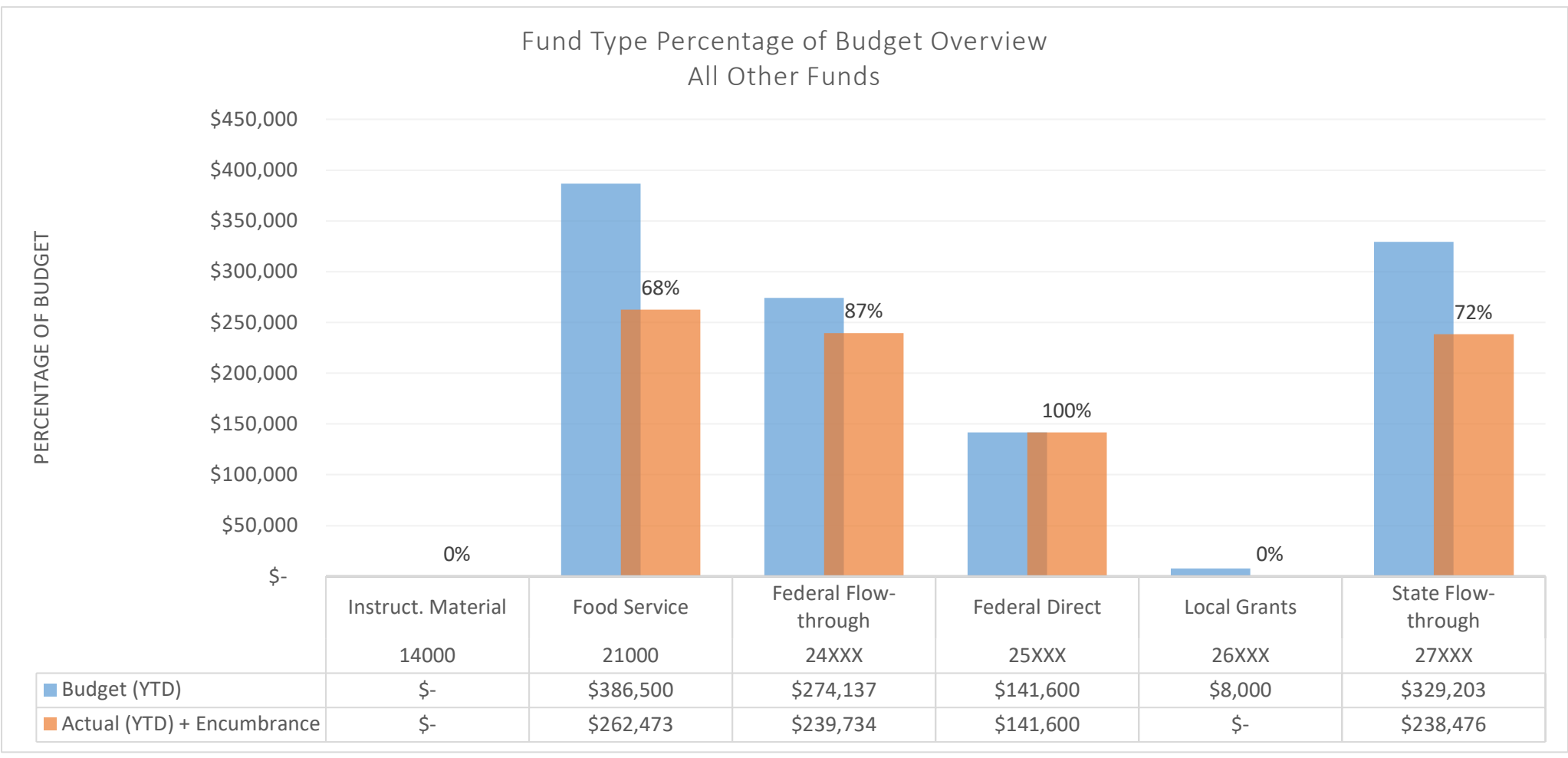
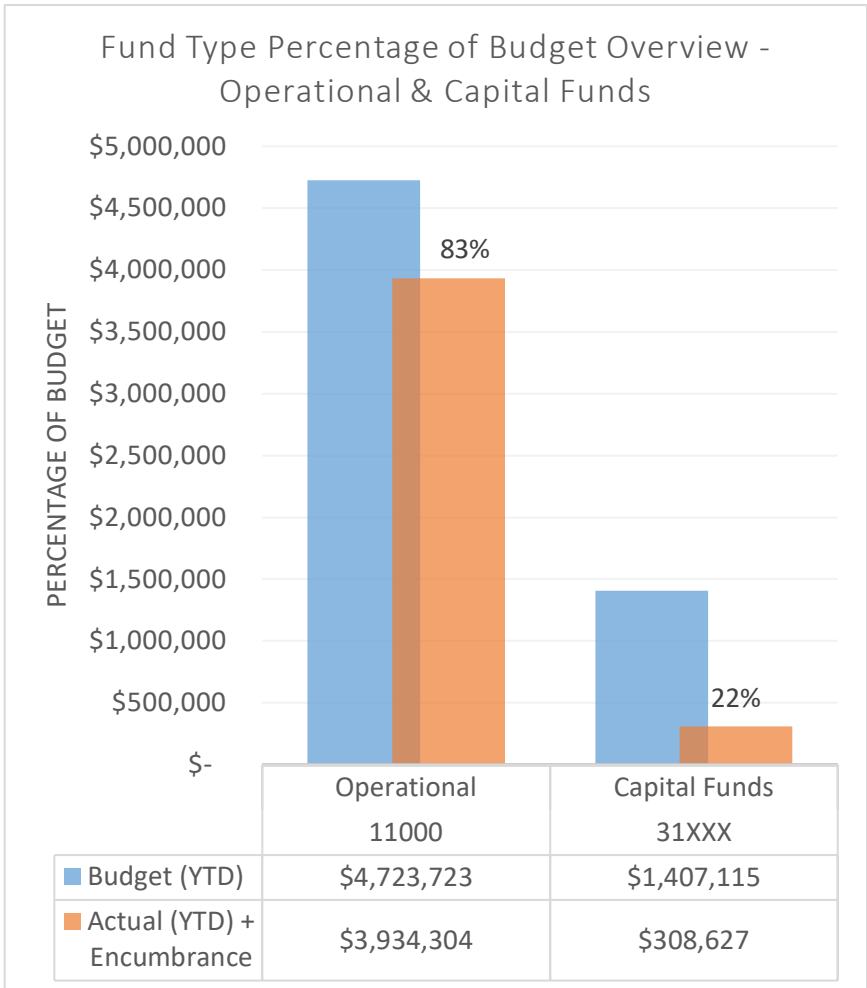
Cleared Other

Effective	JE #	Amount	Cleared Amount	Difference	Cleared	JE Comment	Bank Acct
01/10/20	CA20-00005	224.81	224.81		01/31/20		
01/31/20	CA20-00006	158.06-	158.06-		02/10/20		
		66.75	66.75				

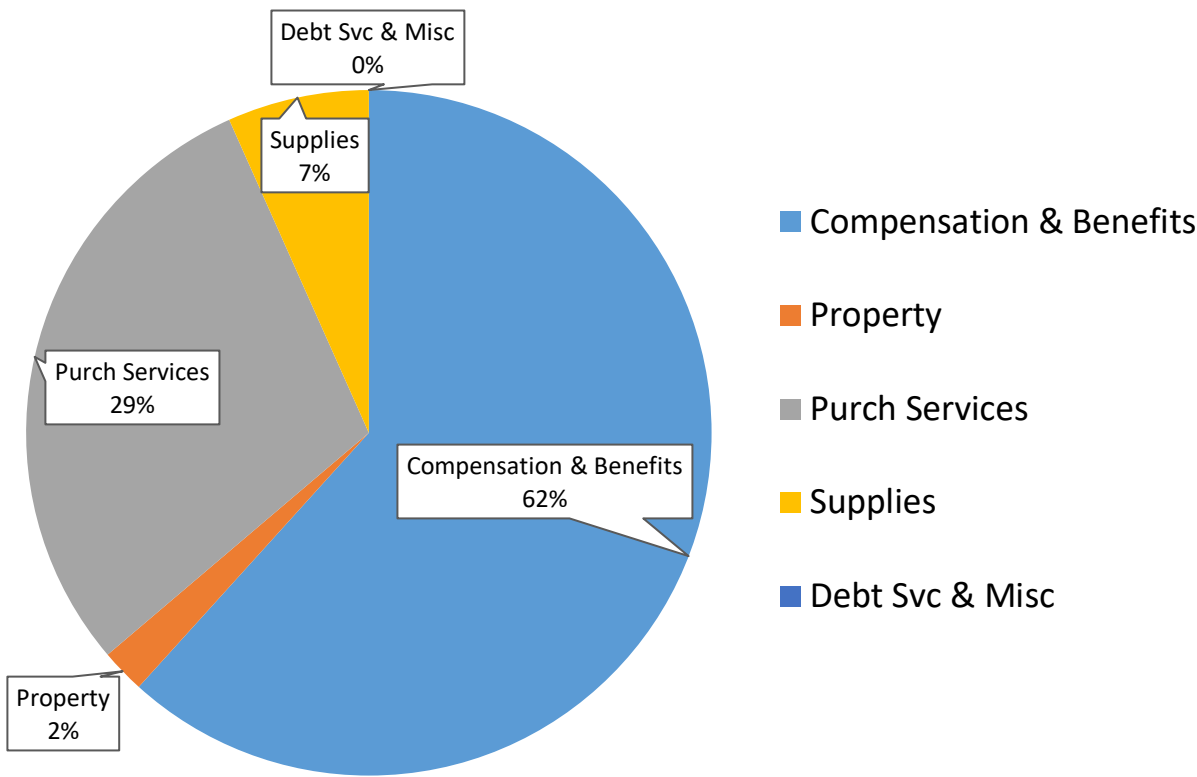
Christine Duncan Heritage Academy

Expenditure Analytical Review

As of January 31, 2020

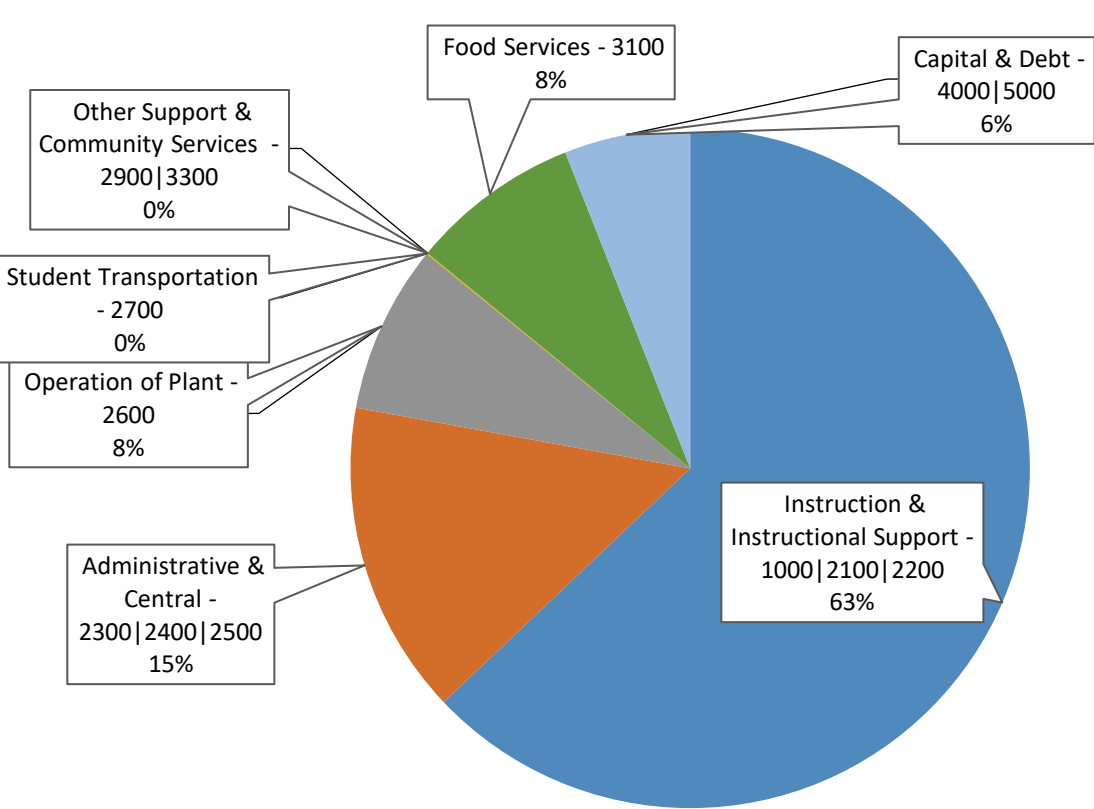


FY2019 Exp YTD & Enc by Object Code



Compensation: amounts paid to permanent and temporary employees.
Benefits: medical, dental, vision, disability, unemployment, etc.
Purch Svcs - Prof & Tech: ancillary, training, auditors, attorneys, accounting.
Purch Svcs - Property: maintenance & repair, utilities, lease, etc.
Purch Svcs - Other: liability insurance, advertising, travel, non-professional services.
Supplies: office, testing, textbook, food, software, etc.
Property: fixed assets, property purchase.
Debt Svc & Misc: penalties, emergency reserve, etc.

FY2019 Exp YTD & Enc by Function



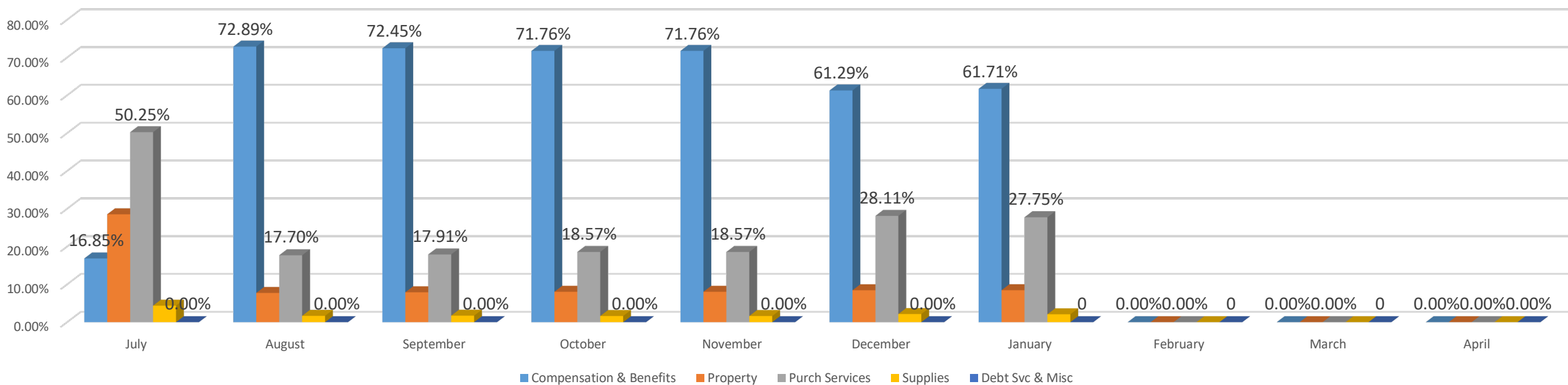
1000 - Instruction: direct classroom related expenditures.
2100 - Support Services - Student: special education, school counselor, attendance, student records.
2200 - Support Services - Instruction: testing and library
2300 - Administration: auditors, legal, and governance council
2400 - School Administration: principal's office
2500 - Central Services: business office and administrative technology
2600 - Operation & Maintenance: custodial, maintenance, security, and safety
3100 - Food Services: food services operations
3300 - Community Services: providing community services to students, staff, or other community participants.

Christine Duncan Heritage Academy

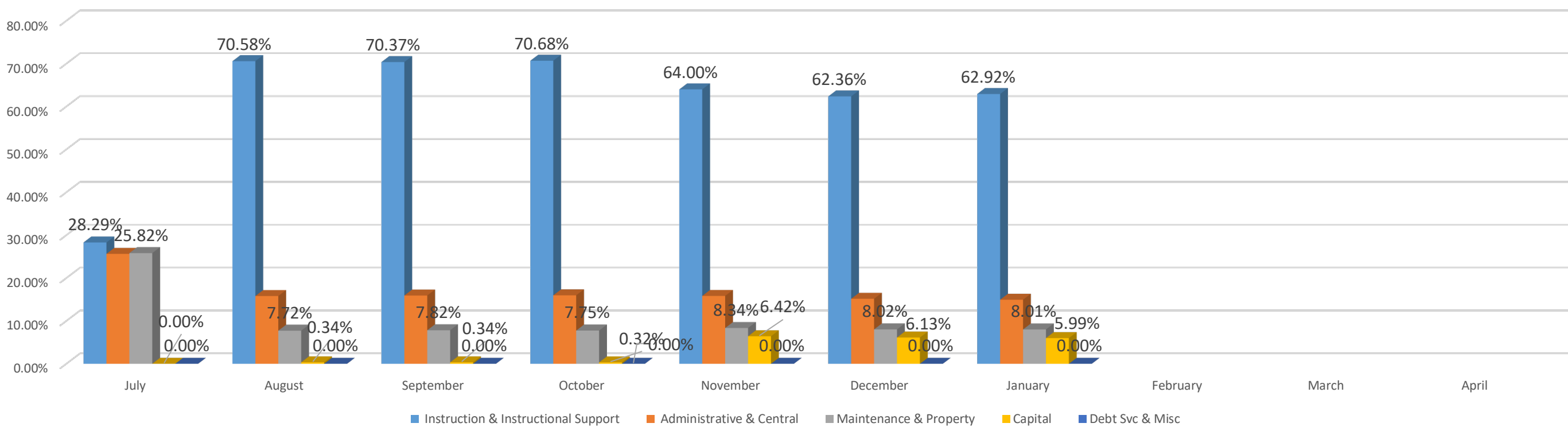
Expenditure Analytical Review

As of January 31, 2020

Object Code (Exp & Encumbrance) Change in Percentage by Month



Funtion Code (Exp & Encumbrance) Change in Percentage by Month



Balances through 01/31/2020

Fiscal Year 2019/20

Funds- Func- Obj ct - Pr gm- Locat n- Jb Cl - Opt nl	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Funds 11000 - Operational, Func 1000 - Instruction						
11000- 1000- 51100- 0000- 001118- 1611- 00000	SalariesExpense,SubsSickL	2,388.00	37,927.00	10,338.58	18,682.98	8,905.44
11000- 1000- 51100- 0000- 001118- 1612- 00000	SalariesExpense,SubsOther		89.00		142.50	53.50-
11000- 1000- 51100- 1010- 001118- 1411- 00000	SalariesExpense,Teachers	789,580.00	658,790.00	307,260.10	261,850.31	89,679.59
11000- 1000- 51100- 1010- 001118- 1413- 00000	SalariesExpense,TeachersE	51,023.00	51,023.00			51,023.00
11000- 1000- 51100- 1010- 001118- 1711- 00000	SalariesExpense,InstAsst1	27,348.00	27,348.00			27,348.00
11000- 1000- 51100- 1010- 001118- 1713- 00000	SalariesExpense,InstAsst-	53,424.00	58,697.00	32,152.99	26,543.33	.68
11000- 1000- 51100- 2000- 001118- 1412- 00000	SalariesExpense,Teachers	185,063.00	199,746.00	120,591.54	92,258.58	13,104.12-
11000- 1000- 51100- 4010- 001118- 1413- 00000	SalariesExpense,TeachersE	110,222.00	150,426.00	53,963.14	72,613.36	23,849.50
11000- 1000- 51100- 4010- 001118- 1416- 00000	SalariesExpense,TeachersO	452,876.00	452,876.00	239,174.57	182,767.71	30,933.72
11000- 1000- 51100- 9000- 001118- 1618- 00000	SalariesExpense,Athletics				517.00	517.00-
11000- 1000- 51200- 1010- 001118- 1711- 00000	OvertimeExpense,InstAsst1		583.00		1,932.70	1,349.70-
11000- 1000- 51300- 1010- 001118- 1411- 00000	AddtnlCompenstn,Teachers	183,605.00	183,605.00	23,826.15	60,488.63	99,290.22
11000- 1000- 51300- 1010- 001118- 1411- 10000	AddtnlCompenstn,Teachers				34,418.19	34,418.19-
11000- 1000- 51300- 1010- 001118- 1412- 00000	AddtnlCompenstn,Teachers				100.00	100.00-
11000- 1000- 51300- 1010- 001118- 1413- 00000	AddtnlCompenstn,TeachersE				200.00	200.00-
11000- 1000- 51300- 1010- 001118- 1414- 00000	AddtnlCompenstn,TeachersP	4,500.00	4,500.00			4,500.00
11000- 1000- 51300- 1010- 001118- 1621- 00000	AddtnlCompenstn,Sum/After	1,000.00	1,000.00			1,000.00
11000- 1000- 51300- 1010- 001118- 1711- 00000	AddtnlCompenstn,InstAsst1	8,300.00	8,300.00		3,591.49	4,708.51
11000- 1000- 51300- 1010- 001118- 1711- 10000	AddtnlCompenstn,InstAsst1				3,179.05	3,179.05-
11000- 1000- 51300- 1010- 001118- 1713- 00000	AddtnlCompenstn,InstAsst-		577.00		876.88	299.88-
11000- 1000- 51300- 2000- 001118- 1412- 00000	AddtnlCompenstn,Teachers	13,534.00	13,334.00		4,800.00	8,534.00
11000- 1000- 51300- 4010- 001118- 1413- 00000	AddtnlCompenstn,TeachersE		200.00		200.00	
11000- 1000- 51300- 4010- 001118- 1416- 00000	AddtnlCompenstn,TeachersO	39,000.00	39,000.00	14,461.02	11,165.46	13,373.52
11000- 1000- 51300- 9000- 001118- 1618- 00000	AddtnlCompenstn,Athletics	1,000.00			1,132.00	1,132.00-
11000- 1000- 51300- 9000- 001118- 1621- 00000	AddtnlCompenstn,Sum/After		1,000.00		1,004.00	4.00-
11000- 1000- 52111- 0000- 001118- 0000- 00000	EducRetirement	276,922.00	276,922.00	113,450.06	104,715.00	58,756.94
11000- 1000- 52111- 0000- 001118- 0000- 10000	EducRetirement				5,320.02	5,320.02-
11000- 1000- 52112- 0000- 001118- 0000- 00000	ERARetireeHlth	38,484.00	38,484.00	16,034.78	14,806.63	7,642.59
11000- 1000- 52112- 0000- 001118- 0000- 10000	ERARetireeHlth				751.94	751.94-
11000- 1000- 52210- 0000- 001118- 0000- 00000	FICA Payments	119,246.00	119,246.00	49,656.96	38,368.34	31,220.70
11000- 1000- 52210- 0000- 001118- 0000- 10000	FICA Payments				2,331.03	2,331.03-
11000- 1000- 52220- 0000- 001118- 0000- 00000	MedicarePaymnts	27,936.00	27,936.00	11,613.71	8,973.40	7,348.89
11000- 1000- 52220- 0000- 001118- 0000- 10000	MedicarePaymnts				545.17	545.17-
11000- 1000- 52311- 0000- 001118- 0000- 00000	Hth&MedPremiums	133,419.00	83,419.00	37,129.69	34,194.63	12,094.68
11000- 1000- 52312- 0000- 001118- 0000- 00000	Life	1,881.00	1,881.00	916.50	717.98	246.52
11000- 1000- 52313- 0000- 001118- 0000- 00000	Dental	9,324.00	6,324.00	2,205.97	939.65	3,178.38

Selection Grouped by Account Type, Filtered by User Permissions, (Org = 130, Online/Offline = N, Period = 7, UnPosted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, Funds = 11..4, Objct = 5, Obj Digits = 0, Page Break Lvl =)

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Balances through 01/31/2020

Fiscal Year 2019/20

Funds- Func- Obj ct - Pr gm- Locat n- Jb Cl - Opt nl	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Funds 11000 - Operational, Func 1000 - Instruction (continued)						
11000- 1000- 52314- 0000- 001118- 0000- 00000	Vision	1,595.00	1,283.00	433.81	401.08	448.11
11000- 1000- 52315- 0000- 001118- 0000- 00000	Disability	1,387.00	1,699.00	906.77	887.47	95.24-
11000- 1000- 52500- 0000- 001118- 0000- 00000	UnemploymntComp	3,300.00	3,300.00	2,050.64	1,153.00	96.36
11000- 1000- 52500- 0000- 001118- 0000- 10000	UnemploymntComp				22.57	22.57-
11000- 1000- 52710- 0000- 001118- 0000- 00000	WorkersCompPrem	17,594.00	17,594.00		17,570.00	24.00
11000- 1000- 52720- 0000- 001118- 0000- 00000	WorkrsCompERFee	330.00	330.00	147.20	142.31	40.49
11000- 1000- 53330- 1010- 001118- 0000- 00000	ProfessDevelop	15,573.00	15,573.00	2,909.00	13,251.77	587.77-
11000- 1000- 53414- 1010- 001118- 0000- 00000	OthProfTechSvcs		41,902.00	15,629.20	26,271.80	1.00
11000- 1000- 53711- 1010- 001118- 0000- 00000	Other Charges	1,878.00	2,878.00	1,189.72	1,493.71	194.57
11000- 1000- 53711- 1010- 001118- 0000- 10000	Other Charges				345.00	345.00-
11000- 1000- 53711- 9000- 001118- 0000- 00000	Other Charges	1,367.00	1,367.00		1,330.00	37.00
11000- 1000- 55817- 1010- 001118- 0000- 00000	Student Travel	10,432.00	10,432.00	1,079.00	1,996.23	7,356.77
11000- 1000- 55915- 1010- 001118- 0000- 00000	OthContractSvcs	47,240.00	48,702.00	32,906.60	18,563.35	2,767.95-
11000- 1000- 55915- 9000- 001118- 0000- 00000	OthContractSvcs	869.00	869.00			869.00
11000- 1000- 56112- 1010- 001118- 0000- 00000	Other Textbooks	557.00	223,311.00	111,642.66	111,695.83	27.49-
11000- 1000- 56113- 1010- 001118- 0000- 00000	Software	9,066.00	9,066.00		944.04	8,121.96
11000- 1000- 56118- 1010- 001118- 0000- 00000	GenSuppliesMats	32,075.00	32,075.00	9,742.88	21,597.65	734.47
11000- 1000- 56118- 1010- 001118- 0000- 10000	GenSuppliesMats				702.22	702.22-
11000- 1000- 57331- 1010- 001118- 0000- 00000	FixedAssets>\$5k	572,113.00	321,876.00			321,876.00
11000- 1000- 57332- 1010- 001118- 0000- 00000	SupplAssets<\$5k	9,172.00	9,172.00		20,717.65	11,545.65-
Total for Func 1000 and Expense accounts		3,254,623.00	3,184,662.00	1,211,413.24	1,229,213.64	744,035.12

Funds 11000 - Operational, Func 2100 - SuppSvcsStudnts

11000- 2100- 51100- 0000- 001118- 1211- 00000	SalariesExpense,CoordSubS	63,226.00	65,434.00	32,855.64	30,593.73	1,984.63
11000- 2100- 51100- 0000- 001118- 1214- 00000	SalariesExpense,Couns-Soc		25,152.00	24,383.33	13,059.90	12,291.23-
11000- 2100- 51100- 0000- 001118- 1216- 00000	SalariesExpense,HealthAss	7,950.00	7,702.00	4,147.19	3,554.76	.05
11000- 2100- 51100- 2000- 001118- 1214- 00000	SalariesExpense,Couns-Soc	50,002.00	50,014.00	26,930.12	23,082.96	.92
11000- 2100- 51300- 0000- 001118- 1211- 00000	AddtnlCompenstn,CoordSubS		900.00		1,000.00	100.00-
11000- 2100- 51300- 0000- 001118- 1217- 00000	AddtnlCompenstn,SecClerTe		100.00		100.00	
11000- 2100- 51300- 2000- 001118- 1211- 00000	AddtnlCompenstn,CoordSubS	3,000.00	5,601.00	2,692.34	3,107.72	199.06-
11000- 2100- 52111- 0000- 001118- 0000- 00000	EducRetirement	17,883.00	20,204.00	12,290.97	10,038.66	2,125.63-
11000- 2100- 52112- 0000- 001118- 0000- 00000	ERARetireeHlth	2,485.00	3,010.00	1,820.00	1,489.91	299.91-
11000- 2100- 52210- 0000- 001118- 0000- 00000	FICA Payments	7,701.00	9,270.00	5,609.54	4,584.25	923.79-
11000- 2100- 52220- 0000- 001118- 0000- 00000	MedicarePaymnts	1,803.00	2,168.00	1,311.84	1,072.12	215.96-
11000- 2100- 52311- 0000- 001118- 0000- 00000	Hth&MedPremiums	22,574.00	10,574.00	7,226.96	4,868.07	1,521.03-
11000- 2100- 52312- 0000- 001118- 0000- 00000	Life	171.00	227.00	122.20	68.30	36.50
11000- 2100- 52313- 0000- 001118- 0000- 00000	Dental	1,112.00	912.00	278.85	421.75	211.40

Selection Grouped by Account Type, Filtered by User Permissions, (Org = 130, Online/Offline = N, Period = 7, UnPosted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, Funds = 11..4, Objct = 5, Obj Digits = 0, Page Break Lvl =)

SCHOOLABILITY

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Balances through 01/31/2020

Fiscal Year 2019/20

Funds- Func- Obj ct - Pr gm- Locat n- Jb Cl - Opt nl	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Funds 11000 - Operational, Func 2100 - SuppSvcsStuents (continued)						
11000- 2100- 52314- 0000- 001118- 0000- 00000	Vision	195.00	55.00	48.88	28.07	21.95-
11000- 2100- 52315- 0000- 001118- 0000- 00000	Disability	221.00	221.00	197.94	74.36	51.30-
11000- 2100- 52500- 0000- 001118- 0000- 00000	UnemploymntComp	300.00	343.00	237.41	151.10	45.51-
11000- 2100- 52710- 0000- 001118- 0000- 00000	WorkersCompPrem	1,277.00	1,277.00		1,277.00	
11000- 2100- 52720- 0000- 001118- 0000- 00000	WorkrsCompERFee	30.00	38.00	18.40	16.39	3.21
11000- 2100- 53211- 2000- 001118- 0000- 00000	DiagsContracted	15,853.00	17,623.00	15,644.91	1,977.91	.18
11000- 2100- 53212- 2000- 001118- 0000- 00000	SpeechThrpsCont	24,859.00	26,813.00	3,653.73	23,158.68	.59
11000- 2100- 53213- 2000- 001118- 0000- 00000	OccThrptCont	12,166.00	13,122.00	2,289.65	10,831.38	.97
11000- 2100- 53330- 0000- 001118- 0000- 00000	ProfessDevelop	1,755.00	1,755.00			1,755.00
11000- 2100- 53711- 0000- 001118- 0000- 00000	Other Charges	344.00	344.00	18.00-	103.26	258.74
11000- 2100- 55915- 0000- 001118- 0000- 00000	OthContractSvcs		5,279.00	2,750.20	2,527.83	.97
11000- 2100- 55915- 2000- 001118- 0000- 00000	OthContractSvcs	9,000.00	30,000.00	12,796.57	17,203.43	
11000- 2100- 56113- 0000- 001118- 0000- 00000	Software	7,150.00	7,150.00	3,530.97		3,619.03
11000- 2100- 56118- 0000- 001118- 0000- 00000	GenSuppliesMats	5,290.00	5,290.00	1,296.57	1,491.99	2,501.44
11000- 2100- 57332- 0000- 001118- 0000- 00000	SupplAssets<\$5k	50,200.00	2,200.00			2,200.00
Total for Func 2100 and Expense accounts		306,547.00	312,778.00	162,116.21	155,883.53	5,221.74-
Funds 11000 - Operational, Func 2200 - Suppt Svcs Inst						
11000- 2200- 56113- 0000- 001118- 0000- 00000	Software	2,061.00	2,061.00			2,061.00
11000- 2200- 56118- 0000- 001118- 0000- 00000	GenSuppliesMats	3,300.00	3,300.00			3,300.00
Total for Func 2200 and Expense accounts		5,361.00	5,361.00	.00	.00	5,361.00
Funds 11000 - Operational, Func 2300 - SupptSvcs-Admin						
11000- 2300- 51100- 0000- 001118- 1111- 00000	SalariesExpense,Superinte	103,760.00	103,760.00	55,625.78	47,679.24	454.98
11000- 2300- 52111- 0000- 001118- 0000- 00000	EducRetirement	14,942.00	14,942.00	7,871.08	6,746.64	324.28
11000- 2300- 52112- 0000- 001118- 0000- 00000	ERARetireeHlth	2,076.00	2,076.00	1,112.58	953.64	9.78
11000- 2300- 52210- 0000- 001118- 0000- 00000	FICA Payments	6,434.00	6,434.00	3,422.50	2,931.83	79.67
11000- 2300- 52220- 0000- 001118- 0000- 00000	MedicarePaymnts	1,505.00	1,505.00	800.43	685.67	18.90
11000- 2300- 52311- 0000- 001118- 0000- 00000	Hth&MedPremiums	13,212.00	13,212.00	7,156.37	6,024.72	30.91
11000- 2300- 52312- 0000- 001118- 0000- 00000	Life	57.00	57.00	30.55	25.87	.58
11000- 2300- 52313- 0000- 001118- 0000- 00000	Dental	616.00	616.00	333.58	281.04	1.38
11000- 2300- 52314- 0000- 001118- 0000- 00000	Vision	102.00	102.00	55.12	46.64	.24
11000- 2300- 52500- 0000- 001118- 0000- 00000	UnemploymntComp	100.00	100.00	58.91	26.22	14.87
11000- 2300- 52710- 0000- 001118- 0000- 00000	WorkersCompPrem	1,093.00	1,093.00		1,093.00	
11000- 2300- 52720- 0000- 001118- 0000- 00000	WorkrsCompERFee	10.00	10.00	4.60	4.60	.80
11000- 2300- 53411- 0000- 001118- 0000- 00000	Auditing	14,300.00	14,300.00		12,653.74	1,646.26
11000- 2300- 53413- 0000- 001118- 0000- 00000	Legal	29,827.00	29,827.00	13,454.67	16,371.02	1.31
11000- 2300- 55400- 0000- 001118- 0000- 00000	Advertising	602.00	602.00	600.00		2.00
Selection Grouped by Account Type, Filtered by User Permissions, (Org = 130, Online/Offline = N, Period = 7, UnPosted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, Funds = 11..4, Objct = 5, Obj Digits = 0, Page Break Lvl =)						

Balances through 01/31/2020

Fiscal Year 2019/20

Funds- Func- Obj ct - Pr gm- Locat n- Jb Cl - Opt nl	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Funds 11000 - Operational, Func 2300 - SupptSvcs-Admin (continued)						
11000- 2300- 55812- 0000- 001118- 0000- 00000	Board Training	2,819.00	2,819.00		1,035.50	1,783.50
11000- 2300- 55813- 0000- 001118- 0000- 00000	EmpTravNonTeach		500.00	500.00		
Total for Func 2300 and Expense accounts		191,455.00	191,955.00	91,026.17	96,559.37	4,369.46
Funds 11000 - Operational, Func 2400 - SupSvcsSchAdmin						
11000- 2400- 51100- 0000- 001118- 1112- 00000	SalariesExpense,Principal	71,040.00	85,640.00	46,092.34	39,507.72	39.94
11000- 2400- 51100- 0000- 001118- 1217- 00000	SalariesExpense,SecClerTe	95,482.00	90,482.00	46,808.89	39,566.04	4,107.07
11000- 2400- 51300- 0000- 001118- 1112- 00000	AddtnlCompenstn,Principal	4,750.00	7,250.00		2,500.00	4,750.00
11000- 2400- 51300- 0000- 001118- 1112- 10000	AddtnlCompenstn,Principal				4,741.92	4,741.92-
11000- 2400- 51300- 0000- 001118- 1217- 00000	AddtnlCompenstn,SecClerTe	9,467.00	9,467.00	700.00	1,743.92	7,023.08
11000- 2400- 51300- 0000- 001118- 1217- 10000	AddtnlCompenstn,SecClerTe				4,920.28	4,920.28-
11000- 2400- 52111- 0000- 001118- 0000- 00000	EducRetirement	26,030.00	26,270.00	13,244.63	11,789.48	1,235.89
11000- 2400- 52111- 0000- 001118- 0000- 10000	EducRetirement				1,273.30	1,273.30-
11000- 2400- 52112- 0000- 001118- 0000- 00000	ERARetireeHlth	3,616.00	3,726.00	1,872.08	1,666.44	187.48
11000- 2400- 52112- 0000- 001118- 0000- 10000	ERARetireeHlth				193.24	193.24-
11000- 2400- 52210- 0000- 001118- 0000- 00000	FICA Payments	11,209.00	11,609.00	5,803.28	5,186.01	619.71
11000- 2400- 52210- 0000- 001118- 0000- 10000	FICA Payments				599.05	599.05-
11000- 2400- 52220- 0000- 001118- 0000- 00000	MedicarePaymnts	2,626.00	2,726.00	1,357.30	1,212.92	155.78
11000- 2400- 52220- 0000- 001118- 0000- 10000	MedicarePaymnts				140.10	140.10-
11000- 2400- 52311- 0000- 001118- 0000- 00000	Hth&MedPremiums	16,335.00	4,335.00	2,468.31	1,030.40	836.29
11000- 2400- 52312- 0000- 001118- 0000- 00000	Life	285.00	335.00	183.30	140.49	11.21
11000- 2400- 52313- 0000- 001118- 0000- 00000	Dental	840.00	440.00	251.03	152.08	36.89
11000- 2400- 52314- 0000- 001118- 0000- 00000	Vision	151.00	151.00	54.86	35.92	60.22
11000- 2400- 52315- 0000- 001118- 0000- 00000	Disability	85.00	85.00	48.17	26.98	9.85
11000- 2400- 52500- 0000- 001118- 0000- 00000	UnemploymntComp	500.00	500.00	220.33	138.21	141.46
11000- 2400- 52500- 0000- 001118- 0000- 10000	UnemploymntComp				16.24	16.24-
11000- 2400- 52710- 0000- 001118- 0000- 00000	WorkersCompPrem	1,755.00	1,755.00		1,755.00	
11000- 2400- 52720- 0000- 001118- 0000- 00000	WorkrsCompERFee	50.00	50.00	23.00	23.00	4.00
11000- 2400- 53330- 0000- 001118- 0000- 00000	ProfessDevelop	2,373.00	2,373.00	80.53	19.47	2,273.00
11000- 2400- 53711- 0000- 001118- 0000- 00000	Other Charges	5,770.00	5,770.00	150.00	5,064.73	555.27
11000- 2400- 54630- 0000- 001118- 0000- 00000	RentalCompEqpmt	10,864.00	11,164.00	6,177.01	4,986.99	
11000- 2400- 55813- 0000- 001118- 0000- 00000	EmpTravNonTeach	275.00	275.00			275.00
11000- 2400- 55915- 0000- 001118- 0000- 00000	OthContractSvcs	13,441.00	20,708.00	9,998.44	10,709.52	.04
11000- 2400- 56118- 0000- 001118- 0000- 00000	GenSuppliesMats	6,771.00	6,771.00	4,432.95	1,738.13	599.92
11000- 2400- 57332- 0000- 001118- 0000- 00000	SupplAssets<\$5k	4,042.00	4,042.00	2,999.97		1,042.03
Total for Func 2400 and Expense accounts		287,757.00	295,924.00	142,966.42	140,877.58	12,080.00
Funds 11000 - Operational, Func 2500 - Central Svcs						
Selection	Grouped by Account Type, Filtered by User Permissions, (Org = 130, Online/Offline = N, Period = 7, UnPosted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, Funds = 11..4, Objct = 5, Obj Digits = 0, Page Break Lvl =)					SCHOOLABILITY

Balances through 01/31/2020

Fiscal Year 2019/20

Funds- Func- Obj ct - Pr gm- Locat n- Jb Cl - Opt nl	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Funds 11000 - Operational, Func 2500 - Central Svcs						
11000- 2500- 51100- 0000- 001118- 1511- 00000	SalariesExpense,Data Proc		25,001.00	13,461.56	11,538.48	.96
11000- 2500- 52111- 0000- 001118- 0000- 00000	EducRetirement		3,538.00	1,904.84	1,632.72	.44
11000- 2500- 52112- 0000- 001118- 0000- 00000	ERARetireeHlth		500.00	269.22	230.76	.02
11000- 2500- 52210- 0000- 001118- 0000- 00000	FICA Payments		1,551.00	834.68	715.44	.88
11000- 2500- 52220- 0000- 001118- 0000- 00000	MedicarePaymnts		363.00	195.16	167.28	.56
11000- 2500- 52311- 0000- 001118- 0000- 00000	Hth&MedPremiums		1,040.00		1,039.64	.36
11000- 2500- 52312- 0000- 001118- 0000- 00000	Life		59.00	30.55	28.20	.25
11000- 2500- 52313- 0000- 001118- 0000- 00000	Dental		49.00		48.88	.12
11000- 2500- 52314- 0000- 001118- 0000- 00000	Vision		9.00		8.48	.52
11000- 2500- 52500- 0000- 001118- 0000- 00000	UnemploymntComp		83.00	44.38	38.04	.58
11000- 2500- 52720- 0000- 001118- 0000- 00000	WorkrsCompERFee		10.00	4.60	4.60	.80
11000- 2500- 53414- 0000- 001118- 0000- 00000	OthProfTechSvcs	196,162.00	217,552.00	101,133.15	121,576.51	5,157.66-
11000- 2500- 53711- 0000- 001118- 0000- 00000	Other Charges	1,415.00	5,250.00	3,037.50	2,512.50	300.00-
11000- 2500- 55400- 0000- 001118- 0000- 00000	Advertising	4,147.00	4,147.00			4,147.00
11000- 2500- 55915- 0000- 001118- 0000- 00000	OthContractSvcs	1,964.00	1,964.00	1,650.00		314.00
11000- 2500- 56113- 0000- 001118- 0000- 00000	Software	22,405.00	28,226.00	10,787.50	17,438.20	.30
11000- 2500- 56118- 0000- 001118- 0000- 00000	GenSuppliesMats	1,003.00	1,003.00	122.87	332.11	548.02
11000- 2500- 57331- 0000- 001118- 0000- 00000	FixedAssets>\$5k	16,250.00	14,415.00			14,415.00
11000- 2500- 57332- 0000- 001118- 0000- 00000	SupplAssets<\$5k	677.00	677.00			677.00
Total for Func 2500 and Expense accounts		244,023.00	305,437.00	133,476.01	157,311.84	14,649.15

Funds 11000 - Operational, Func 2600 - Op&MaintofPlant

11000- 2600- 51100- 0000- 001118- 1615- 00000	SalariesExpense,Custodial	41,542.00	43,776.00	23,315.60	20,460.00	.40
11000- 2600- 51300- 0000- 001118- 1615- 00000	AddtnlCompenstn,Custodial		4,219.00		2,529.12	1,689.88
11000- 2600- 51300- 0000- 001118- 1615- 10000	AddtnlCompenstn,Custodial				1,688.58	1,688.58-
11000- 2600- 52111- 0000- 001118- 0000- 00000	EducRetirement	5,983.00	6,792.00	3,299.10	3,252.91	239.99
11000- 2600- 52111- 0000- 001118- 0000- 10000	EducRetirement				238.93	238.93-
11000- 2600- 52112- 0000- 001118- 0000- 00000	ERARetireeHlth	832.00	960.00	466.20	459.69	34.11
11000- 2600- 52112- 0000- 001118- 0000- 10000	ERARetireeHlth				33.77	33.77-
11000- 2600- 52210- 0000- 001118- 0000- 00000	FICA Payments	2,576.00	2,977.00	1,445.64	1,425.39	105.97
11000- 2600- 52210- 0000- 001118- 0000- 10000	FICA Payments				104.69	104.69-
11000- 2600- 52220- 0000- 001118- 0000- 00000	MedicarePaymnts	603.00	697.00	338.10	333.36	25.54
11000- 2600- 52220- 0000- 001118- 0000- 10000	MedicarePaymnts				24.48	24.48-
11000- 2600- 52311- 0000- 001118- 0000- 00000	Hth&MedPremiums	4,557.00	4,557.00	2,468.31	2,077.99	10.70
11000- 2600- 52312- 0000- 001118- 0000- 00000	Life	114.00	114.00	61.10	51.70	1.20
11000- 2600- 52313- 0000- 001118- 0000- 00000	Dental	224.00	224.00	120.90	101.85	1.25
11000- 2600- 52314- 0000- 001118- 0000- 00000	Vision	49.00	49.00	26.39	22.33	.28

Selection Grouped by Account Type, Filtered by User Permissions, (Org = 130, Online/Offline = N, Period = 7, UnPosted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, Funds = 11..4, Objct = 5, Obj Digits = 0, Page Break Lvl =)

SCHOOLABILITY

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Balances through 01/31/2020

Fiscal Year 2019/20

Funds- Func- Obj ct - Pr gm- Locat n- Jb Cl - Opt nl	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Funds 11000 - Operational, Func 2600 - Op&MaintofPlant (continued)						
11000- 2600- 52500- 0000- 001118- 0000- 00000	UnemploymntComp	200.00	200.00	77.00	75.24	47.76
11000- 2600- 52500- 0000- 001118- 0000- 10000	UnemploymntComp				5.58	5.58-
11000- 2600- 52710- 0000- 001118- 0000- 00000	WorkersCompPrem	439.00	439.00		439.00	
11000- 2600- 52720- 0000- 001118- 0000- 00000	WorkrsCompERFee	20.00	20.00	9.20	9.20	1.60
11000- 2600- 53711- 0000- 001118- 0000- 00000	Other Charges		4,400.00	1,214.38	3,725.00	539.38-
11000- 2600- 54311- 0000- 001118- 0000- 00000	MntRepFrnFixEqp	1,826.00	1,826.00			1,826.00
11000- 2600- 54312- 0000- 001118- 0000- 00000	MntRepBlgsGrnds	5,542.00	5,542.00	2,756.43	2,749.63	35.94
11000- 2600- 54411- 0000- 001118- 0000- 00000	Electricity	46,872.00	46,872.00	21,142.18	25,729.82	
11000- 2600- 54412- 0000- 001118- 0000- 00000	NatGasBuildings	1,260.00	1,260.00	741.09	518.91	
11000- 2600- 54415- 0000- 001118- 0000- 00000	Water/Sewage	8,623.00	8,623.00	2,249.47	6,373.53	
11000- 2600- 54416- 0000- 001118- 0000- 00000	CommunicatnSvcs	6,325.00	6,562.00	3,245.73	3,315.44	.83
11000- 2600- 54610- 0000- 001118- 0000- 00000	RentlLandBldngs	174,351.00	192,344.00	22,344.00	170,000.00	
11000- 2600- 55200- 0000- 001118- 0000- 00000	PropertyLiablns	58,973.00	32,144.00		32,144.00	
11000- 2600- 55915- 0000- 001118- 0000- 00000	OthContractSvcs	61,085.00	30,702.00	18,460.72	14,317.58	2,076.30-
11000- 2600- 56118- 0000- 001118- 0000- 00000	GenSuppliesMats	6,724.00	6,724.00	1,494.87	4,170.91	1,058.22
11000- 2600- 56216- 0000- 001118- 0000- 00000	MaintSuppsParts		657.00	255.00	402.00	
11000- 2600- 57331- 0000- 001118- 0000- 00000	FixedAssets>\$5k		19,000.00	6,621.71		12,378.29
11000- 2600- 57332- 0000- 001118- 0000- 00000	SupplAssets<\$5k	1,006.00	1,695.00	1,695.00		
Total for Func 2600 and Expense accounts		429,726.00	423,375.00	113,848.12	296,780.63	12,746.25
Funds 11000 - Operational, Func 2700 - StudentTranspntn						
11000- 2700- 55112- 0000- 001118- 0000- 00000	TransCntractors	2,560.00	2,560.00			2,560.00
11000- 2700- 55112- 0000- 001118- 0000- 10000	TransCntractors				1,189.65	1,189.65-
11000- 2700- 55200- 0000- 001118- 0000- 00000	PropertyLiablns	1,642.00	1,642.00		1,642.00	
Total for Func 2700 and Expense accounts		4,202.00	4,202.00	.00	2,831.65	1,370.35
Funds 11000 - Operational, Func 3100 - FoodSvcsOpertns						
11000- 3100- 56116- 0000- 001118- 0000- 00000	Food	29.00	29.00			29.00
Total for Func 3100 and Expense accounts		29.00	29.00	.00	.00	29.00
Total for Funds 11000		4,723,723.00	4,723,723.00	1,854,846.17	2,079,458.24	789,418.59
Funds 21000 - Food Svcs, Func 3100 - FoodSvcsOpertns						
21000- 3100- 51100- 0000- 001118- 1217- 00000	SalariesExpense,SecClerTe	14,777.00	21,777.00	8,680.00	7,440.00	5,657.00
21000- 3100- 51300- 0000- 001118- 1617- 00000	AddtnlCompenstn,Food Serv		1,500.00		847.86	652.14
21000- 3100- 52111- 0000- 001118- 0000- 00000	EducRetirement	2,128.00	3,128.00	1,228.22	1,172.73	727.05
21000- 3100- 52112- 0000- 001118- 0000- 00000	ERARetireeHlth	296.00	396.00	173.60	165.75	56.65
21000- 3100- 52210- 0000- 001118- 0000- 00000	FICA Payments	917.00	1,217.00	538.16	513.84	165.00
21000- 3100- 52220- 0000- 001118- 0000- 00000	MedicarePaymnts	215.00	315.00	125.86	120.18	68.96
Selection Grouped by Account Type, Filtered by User Permissions, (Org = 130, Online/Offline = N, Period = 7, UnPosted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, Funds = 11..4, Objct = 5, Obj Digits = 0, Page Break Lvl =)						

Balances through 01/31/2020

Fiscal Year 2019/20

Funds- Func- Obj ct - Pr gm- Locat n- Jb Cl - Opt nl	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Funds 21000 - Food Svcs, Func 3100 - FoodSvcsOpertns (continued)						
21000- 3100- 52312- 0000- 001118- 0000- 00000	Life	57.00	57.00	30.55	2.35-	28.80
21000- 3100- 52500- 0000- 001118- 0000- 00000	UnemploymntComp	100.00	100.00	28.70	27.40	43.90
21000- 3100- 52710- 0000- 001118- 0000- 00000	WorkersCompPrem	156.00	156.00		156.00	
21000- 3100- 52720- 0000- 001118- 0000- 00000	WorkrsCompERFee	10.00	10.00	4.60	4.60	.80
21000- 3100- 54311- 0000- 001118- 0000- 00000	MntRepFrnFixEqp		3,000.00	1,000.00		2,000.00
21000- 3100- 54411- 0000- 001118- 0000- 00000	Electricity	6,696.00	6,696.00	3,020.31	3,675.69	
21000- 3100- 54412- 0000- 001118- 0000- 00000	NatGasBuildings	1,260.00	1,260.00	1,076.09	183.91	
21000- 3100- 54415- 0000- 001118- 0000- 00000	Water/Sewage	2,156.00	2,156.00	764.30	1,391.70	
21000- 3100- 55915- 0000- 001118- 0000- 00000	OthContractSvcs	172,940.00	172,940.00		178,765.81	5,825.81-
21000- 3100- 56116- 0000- 001118- 0000- 00000	Food	20,000.00	20,000.00			20,000.00
21000- 3100- 56118- 0000- 001118- 0000- 00000	GenSuppliesMats	251.00	251.00			251.00
21000- 3100- 57331- 0000- 001118- 0000- 00000	FixedAssets>\$5k	159,415.00	96,415.00			96,415.00
21000- 3100- 57332- 0000- 001118- 0000- 00000	SupplAssets<\$5k	5,126.00	55,126.00	261.50	51,077.74	3,786.76
Total for Funds 21000, Func 3100 and Expense accounts		386,500.00	386,500.00	16,931.89	245,540.86	124,027.25
Funds 23000 - Non-InstrctSupp, Func 1000 - Instruction						
23000- 1000- 56118- 1010- 001118- 0000- 00000	GenSuppliesMats	9,644.00	9,644.00			9,644.00
Total for Funds 23000, Func 1000 and Expense accounts		9,644.00	9,644.00	.00	.00	9,644.00
Funds 23001 - Athletic, Func 1000 - Instruction						
23001- 1000- 56118- 1010- 001118- 0000- 00110	GenSuppliesMats			1,258.80	2,679.00	3,937.80-
Total for Funds 23001, Func 1000 and Expense accounts		.00	.00	1,258.80	2,679.00	3,937.80-
Funds 23004 - Student Council, Func 1000 - Instruction						
23004- 1000- 56118- 1010- 001118- 0000- 00000	GenSuppliesMats			48.85	465.55	514.40-
Total for Funds 23004, Func 1000 and Expense accounts		.00	.00	48.85	465.55	514.40-
Funds 23005 - Yearbook, Func 1000 - Instruction						
23005- 1000- 56118- 1010- 001118- 0000- 00000	GenSuppliesMats				940.50	940.50-
Total for Funds 23005, Func 1000 and Expense accounts		.00	.00	.00	940.50	940.50-
Funds 23007 - Staff donations, Func 1000 - Instruction						
23007- 1000- 56118- 1010- 001118- 0000- 00000	GenSuppliesMats				251.63	251.63-
Total for Funds 23007, Func 1000 and Expense accounts		.00	.00	.00	251.63	251.63-
Funds 23010 - Admin Discr, Func 1000 - Instruction						
23010- 1000- 56118- 1010- 001118- 0000- 00000	GenSuppliesMats				192.19	192.19-
Total for Funds 23010, Func 1000 and Expense accounts		.00	.00	.00	192.19	192.19-
Funds 23102 - GenActivity, Func 1000 - Instruction						
23102- 1000- 53711- 9000- 001118- 0000- 00000	Other Charges				931.00	931.00-
Selection Grouped by Account Type, Filtered by User Permissions, (Org = 130, Online/Offline = N, Period = 7, UnPosted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, Funds = 11..4, Objct = 5, Obj Digits = 0, Page Break Lvl =)						

Balances through 01/31/2020

Fiscal Year 2019/20

Funds- Func- Obj ct - Pr gm- Locat n- Jb Cl - Opt nl	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Total for Funds 23102, Func 1000 and Expense accounts		.00	.00	.00	931.00	931.00-
Funds 24101 - Title I - IASA, Func 1000 - Instruction						
24101- 1000- 51100- 1010- 001118- 1411- 00000	SalariesExpense,Teachers		60,142.00	34,044.78	26,749.47	652.25-
24101- 1000- 51300- 1010- 001118- 1411- 00000	AddtnlCompensn,Teachers				220.00	220.00-
24101- 1000- 51300- 9000- 001118- 1411- 00000	AddtnlCompensn,Teachers		8,271.00		418.00	7,853.00
24101- 1000- 51300- 9000- 001118- 1413- 00000	AddtnlCompensn,TeachersE		1,500.00			1,500.00
24101- 1000- 52111- 0000- 001118- 0000- 00000	EducRetirement		9,900.00	4,817.40	3,875.37	1,207.23
24101- 1000- 52112- 0000- 001118- 0000- 00000	ERARetireeHlth		1,450.00	680.96	547.80	221.24
24101- 1000- 52210- 0000- 001118- 0000- 00000	FICA Payments		4,335.00	2,055.27	1,629.23	650.50
24101- 1000- 52220- 0000- 001118- 0000- 00000	MedicarePaymnts		1,014.00	480.64	381.01	152.35
24101- 1000- 52311- 0000- 001118- 0000- 00000	Hth&MedPremiums			4,784.13	626.16	5,410.29-
24101- 1000- 52312- 0000- 001118- 0000- 00000	Life			30.55	4.70	35.25-
24101- 1000- 52313- 0000- 001118- 0000- 00000	Dental			212.29	32.66	244.95-
24101- 1000- 52314- 0000- 001118- 0000- 00000	Vision			40.95	6.30	47.25-
24101- 1000- 52315- 0000- 001118- 0000- 00000	Disability			119.21	18.35	137.56-
24101- 1000- 52500- 0000- 001118- 0000- 00000	UnemploymntComp		49.00	64.88	16.04	31.92-
24101- 1000- 52720- 0000- 001118- 0000- 00000	WorkrsCompERFee		19.00	4.60	4.60	9.80
24101- 1000- 55817- 1010- 001118- 0000- 00000	Student Travel		900.00		480.00	420.00
24101- 1000- 56112- 1010- 001118- 0000- 00000	Other Textbooks		4,904.00		4,903.91	.09
24101- 1000- 57332- 1010- 001118- 0000- 00000	SupplAssets<\$5k	797.00	3,597.00		3,170.00	427.00
Total for Func 1000 and Expense accounts		797.00	96,081.00	47,335.66	43,083.60	5,661.74
Funds 24101 - Title I - IASA, Func 2100 - SuppSvcsStudnts						
24101- 2100- 51100- 0000- 001118- 1211- 00000	SalariesExpense,CoordSubS	61,018.00				
24101- 2100- 51100- 0000- 001118- 1218- 00000	SalariesExpense,SchlStude	34,123.00	32,609.00	17,230.78	15,378.17	.05
24101- 2100- 52111- 0000- 001118- 0000- 00000	EducRetirement	13,672.00	4,883.00	2,438.10	2,175.97	268.93
24101- 2100- 52112- 0000- 001118- 0000- 00000	ERARetireeHlth	1,900.00	640.00	344.68	307.61	12.29-
24101- 2100- 52210- 0000- 001118- 0000- 00000	FICA Payments	5,888.00	1,984.00	1,068.34	953.46	37.80-
24101- 2100- 52220- 0000- 001118- 0000- 00000	MedicarePaymnts	1,377.00	464.00	249.90	223.01	8.91-
24101- 2100- 52311- 0000- 001118- 0000- 00000	Hth&MedPremiums	4,207.00			341.08	341.08-
24101- 2100- 52312- 0000- 001118- 0000- 00000	Life	114.00	114.00	30.55	53.59	29.86
24101- 2100- 52313- 0000- 001118- 0000- 00000	Dental	206.00			344.21-	344.21
24101- 2100- 52314- 0000- 001118- 0000- 00000	Vision				3.13	3.13-
24101- 2100- 52315- 0000- 001118- 0000- 00000	Disability				7.07	7.07-
24101- 2100- 52500- 0000- 001118- 0000- 00000	UnemploymntComp	200.00	23.00	56.84	50.74	84.58-
24101- 2100- 52710- 0000- 001118- 0000- 00000	WorkersCompPrem	1,001.00	798.00		1,001.00	203.00-
24101- 2100- 52720- 0000- 001118- 0000- 00000	WorkrsCompERFee	20.00	20.00	4.60	4.60	10.80

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SCHOOLABILITY

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Balances through 01/31/2020

Fiscal Year 2019/20

Funds- Func- Obj ct - Pr gm- Locat n- Jb Cl - Opt nl	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Funds 24101 - Title I - IASA, Func 2100 - SuppSvcsStudnts (continued)						
24101- 2100- 53711- 0000- 001118- 0000- 00000	Other Charges	1,751.00	1,954.00	51.74	146.52	1,755.74
	Total for Func 2100 and Expense accounts	125,477.00	43,489.00	21,475.53	20,301.74	1,711.73
	Total for Funds 24101	126,274.00	139,570.00	68,811.19	63,385.34	7,373.47
Funds 24106 - IDEABEntitlemnt, Func 1000 - Instruction						
24106- 1000- 51100- 2000- 001118- 1712- 00000	SalariesExpense,InstAsstS	47,212.00	40,359.00	20,281.57	17,664.64	2,412.79
24106- 1000- 51300- 2000- 001118- 1412- 00000	AddtnlCompenstrn,Teachers		403.00			403.00
24106- 1000- 51300- 2000- 001118- 1712- 00000	AddtnlCompenstrn,InstAsstS				1,015.96	1,015.96-
24106- 1000- 52111- 0000- 001118- 0000- 00000	EducRetirement	5,360.00	5,360.00	2,869.72	2,343.98	146.30
24106- 1000- 52112- 0000- 001118- 0000- 00000	ERARetireeHlth	746.00	753.00	405.58	357.09	9.67-
24106- 1000- 52210- 0000- 001118- 0000- 00000	FICA Payments	2,309.00	2,386.00	1,257.34	1,158.15	29.49-
24106- 1000- 52220- 0000- 001118- 0000- 00000	MedicarePaymnts	541.00	558.00	294.00	270.79	6.79-
24106- 1000- 52311- 0000- 001118- 0000- 00000	Hth&MedPremiums		6,055.00	3,286.92	2,767.16	.92
24106- 1000- 52312- 0000- 001118- 0000- 00000	Life	171.00	172.00	91.65	79.90	.45
24106- 1000- 52313- 0000- 001118- 0000- 00000	Dental		240.00	130.13	109.63	.24
24106- 1000- 52314- 0000- 001118- 0000- 00000	Vision		53.00	28.47	24.09	.44
24106- 1000- 52315- 0000- 001118- 0000- 00000	Disability	79.00	79.00			79.00
24106- 1000- 52500- 0000- 001118- 0000- 00000	UnemploymntComp	300.00	300.00	66.92	61.67	171.41
24106- 1000- 52710- 0000- 001118- 0000- 00000	WorkersCompPrem	393.00	393.00		393.00	
24106- 1000- 52720- 0000- 001118- 0000- 00000	WorkrsCompERFee	30.00	30.00	13.80	13.80	2.40
24106- 1000- 56118- 2000- 001118- 0000- 00000	GenSuppliesMats	3,691.00	3,691.00			3,691.00
	Total for Func 1000 and Expense accounts	60,832.00	60,832.00	28,726.10	26,259.86	5,846.04
Funds 24106 - IDEABEntitlemnt, Func 2100 - SuppSvcsStudnts						
24106- 2100- 53212- 2000- 001118- 0000- 00000	SpeechThrpsCont	23,558.00	23,558.00			23,558.00
	Total for Func 2100 and Expense accounts	23,558.00	23,558.00	.00	.00	23,558.00
	Total for Funds 24106	84,390.00	84,390.00	28,726.10	26,259.86	29,404.04
Funds 24118 - FreshFruit&Vegs, Func 3100 - FoodSvcsOpertns						
24118- 3100- 56116- 0000- 001118- 0000- 00000	Food		21,741.00	15,101.06	6,639.94	
	Total for Funds 24118, Func 3100 and Expense accounts	.00	21,741.00	15,101.06	6,639.94	.00
Funds 24153 - EngLangAcquistn, Func 1000 - Instruction						
24153- 1000- 53330- 1010- 001118- 0000- 00000	ProfessDevelop	600.00	4,770.00	4,310.00	240.00	220.00
24153- 1000- 56113- 1010- 001118- 0000- 00000	Software	4,170.00				
	Total for Funds 24153, Func 1000 and Expense accounts	4,770.00	4,770.00	4,310.00	240.00	220.00
Funds 24154 - TchPrinTrainRec, Func 1000 - Instruction						
24154- 1000- 53330- 1010- 001118- 0000- 00000	ProfessDevelop	19,666.00	19,666.00	5,045.00	17,741.00	3,120.00-

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SCHOOLABILITY

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Balances through 01/31/2020

Fiscal Year 2019/20

Funds- Func- Obj ct - Pr gm- Locat n- Jb Cl - Opt nl	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Total for Func 1000 and Expense accounts		19,666.00	19,666.00	5,045.00	17,741.00	3,120.00-
Funds 24154 - TchPrinTrainRec, Func 2400 - SupSvcsSchAdmin						
24154- 2400- 53330- 0000- 001118- 0000- 00000	ProfessDevelop	4,000.00	4,000.00	3,475.00		525.00
Total for Func 2400 and Expense accounts		4,000.00	4,000.00	3,475.00	.00	525.00
Total for Funds 24154		23,666.00	23,666.00	8,520.00	17,741.00	2,595.00-
Funds 25153 - TitleXIX-3/21Yr, Func 2100 - SuppSvcsStudnts						
25153- 2100- 55915- 2000- 001118- 0000- 00000	OthContractSvcs	11,000.00	11,000.00	4,692.08	6,307.92	
Total for Funds 25153, Func 2100 and Expense accounts		11,000.00	11,000.00	4,692.08	6,307.92	.00
Funds 25171 - Child&AdultFood, Func 3100 - FoodSvcsOpertns						
25171- 3100- 55915- 0000- 001118- 0000- 00000	OthContractSvcs	130,600.00	130,600.00	98,973.28	31,626.72	
Total for Funds 25171, Func 3100 and Expense accounts		130,600.00	130,600.00	98,973.28	31,626.72	.00
Funds 26177 - ElemMidSchlnit, Func 1000 - Instruction						
26177- 1000- 53711- 9000- 001118- 0000- 00000	Other Charges	1,500.00	1,500.00			1,500.00
26177- 1000- 56118- 1010- 001118- 0000- 00000	GenSuppliesMats	6,500.00	6,500.00			6,500.00
Total for Funds 26177, Func 1000 and Expense accounts		8,000.00	8,000.00	.00	.00	8,000.00
Funds 27107 - 2012GOBondSB66, Func 2200 - Suppt Svcs Inst						
27107- 2200- 56114- 0000- 001118- 0000- 00000	LibraryAudioVis	3,068.00	7,840.00			7,840.00
Total for Funds 27107, Func 2200 and Expense accounts		3,068.00	7,840.00	.00	.00	7,840.00
Funds 27109 - IM- GAA, Func 1000 - Instruction						
27109- 1000- 56111- 1010- 001118- 0000- 00000	InsMatCsh50%Txb		31,507.00	1,296.00	3,782.77	26,428.23
Total for Funds 27109, Func 1000 and Expense accounts		.00	31,507.00	1,296.00	3,782.77	26,428.23
Funds 27149 - PreK Initiative, Func 1000 - Instruction						
27149- 1000- 51100- 1010- 001118- 1414- 00000	SalariesExpense,TeachersP	121,411.00	109,411.00	60,431.70	35,997.69	12,981.61
27149- 1000- 51100- 1010- 001118- 1714- 00000	SalariesExpense,InstAsstP	77,940.00	77,940.00	38,053.12	30,381.53	9,505.35
27149- 1000- 51300- 1010- 001118- 1414- 00000	AddtnlCompenstn,TeachersP		7,000.00		3,700.00	3,300.00
27149- 1000- 51300- 1010- 001118- 1714- 00000	AddtnlCompenstn,InstAsstP		5,000.00		3,315.00	1,685.00
27149- 1000- 52111- 0000- 001118- 0000- 00000	EducRetirement	20,645.00	20,645.00	13,935.60	10,385.25	3,675.85-
27149- 1000- 52112- 0000- 001118- 0000- 00000	ERARetireeHlth	2,870.00	2,870.00	1,969.66	1,467.86	567.52-
27149- 1000- 52210- 0000- 001118- 0000- 00000	FICA Payments	8,889.00	8,889.00	6,106.10	4,879.05	2,096.15-
27149- 1000- 52220- 0000- 001118- 0000- 00000	MedicarePaymnts	2,082.00	2,082.00	1,428.14	1,141.15	487.29-
27149- 1000- 52311- 0000- 001118- 0000- 00000	Hth&MedPremiums	19,574.00	19,348.00	4,222.53	4,147.34	10,978.13
27149- 1000- 52312- 0000- 001118- 0000- 00000	Life	285.00	311.00	183.30	157.96	30.26-
27149- 1000- 52313- 0000- 001118- 0000- 00000	Dental	1,335.00	1,335.00	212.29	223.02	899.69
27149- 1000- 52314- 0000- 001118- 0000- 00000	Vision	221.00	221.00		6.26	214.74
27149- 1000- 52315- 0000- 001118- 0000- 00000	Disability				9.74	9.74-

Selection Grouped by Account Type, Filtered by User Permissions, (Org = 130, Online/Offline = N, Period = 7, UnPosted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, Funds = 11..4, Objct = 5, Obj Digits = 0, Page Break Lvl =)

SCHOOLABILITY

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Balances through 01/31/2020

Fiscal Year 2019/20

Funds- Func- Obj ct - Pr gm- Locat n- Jb Cl - Opt nl	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Funds 27149 - PreK Initiative, Func 1000 - Instruction (continued)						
27149- 1000- 52500- 0000- 001118- 0000- 00000	UnemploymntComp	500.00	500.00	266.37	212.67	20.96
27149- 1000- 52710- 0000- 001118- 0000- 00000	WorkersCompPrem	1,512.00	1,512.00		1,512.00	
27149- 1000- 52720- 0000- 001118- 0000- 00000	WorkrsCompERFee	50.00	50.00	27.60	23.00	.60-
27149- 1000- 53330- 1010- 001118- 0000- 00000	ProfessDevelop	3,536.00	3,536.00			3,536.00
27149- 1000- 55817- 1010- 001118- 0000- 00000	Student Travel	801.00	801.00			801.00
27149- 1000- 55819- 1010- 001118- 0000- 00000	EmpTravTeachers		200.00	101.44	98.56	
27149- 1000- 55915- 1010- 001118- 0000- 00000	OthContractSvcs	3,300.00	3,300.00	2,498.70	801.30	
27149- 1000- 56118- 1010- 001118- 0000- 00000	GenSuppliesMats	7,920.00	7,920.00		1,402.51	6,517.49
27149- 1000- 57332- 1010- 001118- 0000- 00000	SupplAssets<\$5k	6,232.00	6,232.00	499.99	3,260.39	2,471.62
Total for Func 1000 and Expense accounts		279,103.00	279,103.00	129,936.54	103,122.28	46,044.18
Funds 27149 - PreK Initiative, Func 2600 - Op&MaintofPlant						
27149- 2600- 57332- 0000- 001118- 0000- 00000	SupplAssets<\$5k	897.00	897.00		338.68	558.32
Total for Func 2600 and Expense accounts		897.00	897.00	.00	338.68	558.32
Total for Funds 27149		280,000.00	280,000.00	129,936.54	103,460.96	46,602.50
Funds 27155 - BrkfastElemStud, Func 3100 - FoodSvcsOpertns						
27155- 3100- 56116- 0000- 001118- 0000- 00000	Food		3,856.00			3,856.00
Total for Funds 27155, Func 3100 and Expense accounts		.00	3,856.00	.00	.00	3,856.00
Funds 27183 - NM Grown FVV, Func 3100 - FoodSvcsOpertns						
27183- 3100- 56116- 0000- 001118- 0000- 00000	Food		6,000.00			6,000.00
Total for Funds 27183, Func 3100 and Expense accounts		.00	6,000.00	.00	.00	6,000.00
Funds 31200 - PubSchCapOutlay, Func 4000 - Capital Outlay						
31200- 4000- 54610- 0000- 001118- 0000- 00000	RentILandBldngs		291,256.00	223,256.00	68,000.00	
Total for Funds 31200, Func 4000 and Expense accounts		.00	291,256.00	223,256.00	68,000.00	.00
Funds 31600 - CapImprvmtsHB33, Func 2300 - SupptSvcs-Admin						
31600- 2300- 53712- 0000- 001118- 0000- 00000	CityTaxCollCost	2,220.00	2,220.00		747.35	1,472.65
Total for Func 2300 and Expense accounts		2,220.00	2,220.00	.00	747.35	1,472.65
Funds 31600 - CapImprvmtsHB33, Func 4000 - Capital Outlay						
31600- 4000- 57200- 0000- 001118- 0000- 00000	BuildingPurchase	525,030.00	796,699.00			796,699.00
Total for Func 4000 and Expense accounts		525,030.00	796,699.00	.00	.00	796,699.00
Total for Funds 31600		527,250.00	798,919.00	.00	747.35	798,171.65
Funds 31700 - CapImprvmtsSB-9, Func 4000 - Capital Outlay						
31700- 4000- 57331- 0000- 001118- 0000- 00000	FixedAssets>\$5k	13,189.00	13,189.00			13,189.00
31700- 4000- 57332- 0000- 001118- 0000- 00000	SupplAssets<\$5k	13,751.00	13,751.00			13,751.00
Total for Funds 31700, Func 4000 and Expense accounts		26,940.00	26,940.00	.00	.00	26,940.00

Selection Grouped by Account Type, Filtered by User Permissions, (Org = 130, Online/Offline = N, Period = 7, UnPosted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, Funds = 11..4, Objct = 5, Obj Digits = 0, Page Break Lvl =)

SCHOOLABILITY

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Balances through 01/31/2020

Fiscal Year 2019/20

Funds- Func- Obj ct - Pr gm- Locat n- Jb Cl - Opt nl	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Funds 31701 - CapImprvsSB9Loc, Func 2300 - SupptSvcs-Admin						
31701- 2300- 53712- 0000- 001118- 0000- 00000	CityTaxCollCost	1,099.00	1,099.00		376.05	722.95
Total for Func 2300 and Expense accounts		1,099.00	1,099.00	.00	376.05	722.95
Funds 31701 - CapImprvsSB9Loc, Func 4000 - Capital Outlay						
31701- 4000- 54315- 0000- 001118- 0000- 00000	MntRepBlgsGrdEq	41,500.00	41,500.00			41,500.00
31701- 4000- 57112- 0000- 001118- 0000- 00000	LandImprovments	15,000.00	15,000.00			15,000.00
31701- 4000- 57200- 0000- 001118- 0000- 00000	BuildingPurchase	186,231.00	186,231.00			186,231.00
31701- 4000- 57331- 0000- 001118- 0000- 00000	FixedAssets>\$5k	6,811.00	6,811.00			6,811.00
31701- 4000- 57332- 0000- 001118- 0000- 00000	SupplAssets<\$5k	39,359.00	39,359.00		16,247.50	23,111.50
Total for Func 4000 and Expense accounts		288,901.00	288,901.00	.00	16,247.50	272,653.50
Total for Funds 31701		290,000.00	290,000.00	.00	16,623.55	273,376.45
Total for Org 130 - Christine Duncan Heritage		6,635,825.00	7,279,922.00	2,456,707.96	2,675,274.38	2,147,939.66

CHRISTINE DUNCAN HERITAGE ACADEMY
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
STATEMENT OF NET POSITION
JUNE 30, 2019

	Governmental Activities
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 1,474,061
Receivables, net of allowance for uncollectibles:	
Due from other governments	615,770
Prepaid expenses	14,000
Total current assets	<u>2,103,831</u>
Noncurrent assets:	
Capital assets:	
Building/leasehold improvements	54,400
Furniture, fixtures, and equipment	98,783
Less: accumulated depreciation	<u>(139,686)</u>
Total noncurrent assets	<u>13,497</u>
TOTAL ASSETS	<u>2,117,328</u>
DEFERRED OUTFLOWS OF RESOURCES	
Related to net pension liability	2,526,845
Related to other post-employment benefits	<u>416,198</u>
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>2,943,043</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u><u>\$ 5,060,371</u></u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	
LIABILITIES	
Current liabilities:	
Accounts payable	\$ 37,928
Accrued liabilities	<u>210,795</u>
Total current liabilities	<u>248,723</u>
Noncurrent liabilities:	
Net pension liability	6,804,220
Other post-employment benefits liability	<u>1,628,894</u>
Total noncurrent liabilities	<u>8,433,114</u>
TOTAL LIABILITIES	<u>8,681,837</u>
DEFERRED INFLOWS OF RESOURCES	
Related to net pension liability	172,527
Related to other post-employment benefits	<u>420,876</u>
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>593,403</u>
NET POSITION	
Net investment in capital assets	13,497
Restricted	1,049,678
Unrestricted (deficit)	<u>(5,278,044)</u>
TOTAL NET POSITION (DEFICIT)	<u>(4,214,869)</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	<u><u>\$ 5,060,371</u></u>

The accompanying notes are an integral part of the financial statements.

CHRISTINE DUNCAN HERITAGE ACADEMY
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2019

Functions/Programs	Expenses	Program Revenues			Net Revenues (Expenses) and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
GOVERNMENTAL ACTIVITIES					
Instruction	\$ 3,737,797	\$ 91	\$ 326,358	\$ -	\$ (3,411,348)
Support services:					
Students	448,378	-	122,610	-	(325,768)
Instruction	1,873	-	-	-	(1,873)
General administration	171,685	-	47	-	(171,638)
School administration	274,660	-	1,481	-	(273,179)
Central services	187,273	-	-	-	(187,273)
Operation and maintenance of plant	318,321	-	-	-	(318,321)
Student transportation	1,626	-	-	-	(1,626)
Other support services	-	-	-	-	-
Operating of non-instructional services:					
Food services operations	386,087	2,155	600,852	-	216,920
Community services operations	-	-	-	-	-
Facilities, supplies, & materials	277,257	-	-	239,649	(37,608)
Debt service - interest expense	-	-	-	-	-
TOTAL GOVERNMENTAL ACTIVITIES	\$ 5,804,957	\$ 2,246	\$ 1,051,348	\$ 239,649	(4,511,714)
GENERAL REVENUES					
State Equalization Guarantee					3,225,865
Miscellaneous					1,926
Property Taxes					335,149
Total General Revenues					<u>3,562,940</u>
CHANGE IN NET POSITION					(948,774)
NET POSITION, BEGINNING OF YEAR (DEFICIT)					<u>(3,266,095)</u>
NET POSITION, END OF YEAR (DEFICIT)					<u>\$ (4,214,869)</u>

The accompanying notes are an integral part of the financial statements.

CHRISTINE DUNCAN HERITAGE ACADEMY
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
BALANCE SHEETS – GOVERNMENTAL FUNDS
JUNE 30, 2019

	11000	Major Fund 24101	Major Fund 27149	Major Fund 31600	Major Fund 31701		
	General	Title I - IASA Special Revenue	Pre K Initiative Special Revenue	HB33 Capital Improvements	SB-9 Local Capital Improvements	Non-Major Funds	Governmental Funds Total
ASSETS							
Cash and cash equivalents	\$ 438,465	\$ -	\$ -	\$ 532,431	\$ 291,017	\$ 212,148	\$ 1,474,061
Accounts receivable							
Due from other governments	-	109,552	209,760	3,001	1,489	291,958	615,770
Due from other funds	555,607	-	-	-	-	-	555,607
Prepaid expenses	14,000	-	-	-	-	-	14,000
TOTAL ASSETS	\$ 1,008,072	\$ 109,552	\$ 209,760	\$ 535,432	\$ 292,516	\$ 504,106	\$ 2,659,438
LIABILITIES AND FUND BALANCE							
LIABILITIES							
Current liabilities							
Accounts payable	\$ 23,857	\$ -	\$ -	\$ -	\$ -	\$ 14,071	\$ 37,928
Accrued liabilities	177,277	5,469	15,527	-	-	12,522	210,795
Due to other funds	-	104,083	194,233	-	-	257,291	555,607
TOTAL LIABILITIES	201,134	109,552	209,760	-	-	283,884	804,330
FUND BALANCES							
Nonspendable	14,000	-	-	-	-	-	14,000
Restricted	-	-	-	535,432	292,516	221,730	1,049,678
Committed	-	-	-	-	-	-	-
Assigned for subsequent year	-	-	-	-	-	-	-
Unassigned (deficit)	792,938	-	-	-	-	(1,508)	791,430
TOTAL FUND BALANCES	806,938	-	-	535,432	292,516	220,222	1,855,108
TOTAL LIABILITIES AND FUND BALANCE	\$ 1,008,072	\$ 109,552	\$ 209,760	\$ 535,432	\$ 292,516	\$ 504,106	\$ 2,659,438

The accompanying notes are an integral part of the financial statements.

CHRISTINE DUNCAN HERITAGE ACADEMY
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
RECONCILIATION OF THE BALANCE SHEET – GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
JUNE 30, 2019

Total Fund Balance - Governmental Funds (Governmental Fund Balance Sheet)	\$ 1,855,108
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	153,183
Accumulated depreciation is	<u>(139,686)</u>
Total capital assets	13,497
Deferred inflows and outflows of resources related to the net pension liability and not reported in the funds.	
Deferred outflows of resources	2,526,845
Deferred inflows of resources	<u>(172,527)</u>
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	416,198
Deferred inflows of resources	<u>(420,876)</u>
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	(6,804,220)
Net other post-employment benefits liability	<u>(1,628,894)</u>
Net Position of Governmental Activities (Statement of Net Position)- (DEFICIT)	<u>\$ (4,214,869)</u>

The accompanying notes are an integral part of the financial statements.

CHRISTINE DUNCAN HERITAGE ACADEMY
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2019

	Major Fund 11000	Major Fund 24101	Major Fund 27149	Major Fund 31600 Capital Improvements HB-33	Major Fund 31701 Capital Improvements SB-9 Local	Non-Major Funds	Governmental Funds Total
	General	Title I - IASA Special Revenue	Pre K Initiative Special Revenue				
REVENUES							
Property taxes	\$ -	\$ -	\$ -	\$ 224,182	\$ 110,967	\$ -	\$ 335,149
Local and county sources	2,017	-	-	-	-	2,155	4,172
State sources	3,225,865	-	215,748	-	-	465,470	3,907,083
Federal sources	47	120,438	-	-	-	489,294	609,779
Interest	-	-	-	-	-	-	-
Total revenues	3,227,929	120,438	215,748	224,182	110,967	956,919	4,856,163
EXPENDITURES							
Current:							
Instruction	1,946,733	13,953	215,748	-	-	208,800	2,385,234
Support services:							
Students	259,290	106,485	-	-	-	82,603	448,378
Instruction	1,873	-	-	-	-	-	1,873
General administration	168,351	-	-	2,214	1,120	-	171,685
School administration	246,688	-	-	-	-	27,772	274,660
Central services	187,273	-	-	-	-	-	187,273
Operations and maintenance of plant	315,849	-	-	-	-	1,722	317,571
Student transportation	1,626	-	-	-	-	-	1,626
Other support services	-	-	-	-	-	-	-
Operation of non-instructional services:							
Food services operations	33	-	-	-	-	381,545	381,578
Community services operations	-	-	-	-	-	-	-
Facilities, supplies, & materials	-	-	-	-	36,888	239,649	276,537
Debt service - principal payments	-	-	-	-	-	-	-
Debt service - interest payments	-	-	-	-	-	-	-
Total expenditures	3,127,918	120,438	215,748	2,214	38,008	942,091	4,446,415
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES	100,013	-	-	221,968	72,959	14,828	409,768
FUND BALANCES, BEGINNING OF YEAR	706,925	-	-	313,464	219,557	205,394	1,445,340
FUND BALANCES, END OF YEAR	\$ 806,938	\$ -	\$ -	\$ 535,432	\$ 292,516	\$ 220,222	\$ 1,855,108

The accompanying notes are an integral part of the financial statements.

**CHRISTINE DUNCAN HERITAGE ACADEMY
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES (DEFICIT) OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2019**

**Net Changes in Fund Balances - Total Governmental Funds
(Statement of Revenues, Expenditures, and Changes in
Fund Balances)**

\$ 409,768

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

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

Expenses related to the net pension liability not reported in the funds.	(1,308,455)
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Expenses related to the net other post-employment benefits liability not reported in the funds.	(31,132)
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Governmental Funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. In the current period, these amounts were:

Capital outlay	-
Depreciation expense	<u>(18,953)</u>
Excess of depreciation expense over capital outlay	<u>(18,953)</u>

**Change in Net Position of Governmental Activities
(Statement of Activities)**

\$ (948,772)

The accompanying notes are an integral part of the financial statements.

**CHRISTINE DUNCAN HERITAGE ACADEMY
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
GENERAL FUND (FUND 11000)
YEAR ENDED JUNE 30, 2019**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and County Sources	\$ -	\$ -	\$ 2,017	\$ 2,017
State Sources	2,720,129	3,225,865	3,225,865	-
Federal Sources	-	-	-	-
Interest	-	-	-	-
Total Revenues	<u>2,720,129</u>	<u>3,225,865</u>	<u>3,227,882</u>	<u>2,017</u>
EXPENDITURES				
Current:				
Instruction	1,935,919	2,425,695	1,944,671	481,024
Support Services:				
Students	233,292	319,942	259,290	60,652
Instruction	10,900	10,900	1,873	9,027
General Administration	149,300	183,406	168,183	15,223
School Administration	184,987	283,117	246,009	37,108
Central Services	158,298	205,538	173,573	31,965
Operation & Maintenance of Plant	444,332	491,490	317,490	174,000
Student Transportation	1,625	1,626	1,626	-
Other Support Services	5,000	5,000	-	5,000
Operation of Non-Instructional Services:				
Food Services Operations	-	526	33	493
Community Services Operations	-	-	-	-
Facilities, supplies, & materials	-	-	-	-
Debt service - principal payments	-	-	-	-
Debt service - interest payments	-	-	-	-
Total Expenditures	<u>3,123,653</u>	<u>3,927,240</u>	<u>3,112,748</u>	<u>814,492</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(403,524)</u>	<u>(701,375)</u>	<u>115,134</u>	<u>816,509</u>
DESIGNATED CASH	<u>403,524</u>	<u>701,375</u>	<u>-</u>	<u>(701,375)</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>115,134</u>	<u>\$ 115,134</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to Revenues			47	
Adjustments to Expenditures			(15,168)	
NET CHANGES IN FUND BALANCES			<u>\$ 100,013</u>	

The accompanying notes are an integral part of the financial statements.

**CHRISTINE DUNCAN HERITAGE ACADEMY
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
SCHEDULE OF BUDGETARY COMPARISONS – BUDGETARY BASIS
TITLE I-IASA (FUND 24101)
YEAR ENDED JUNE 30, 2019**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Local and County Sources	-	-	-	-
State Sources	-	-	-	-
Federal Sources	120,519	120,519	40,764	(79,755)
Interest	-	-	-	-
Total Revenues	120,519	120,519	40,764	(79,755)
EXPENDITURES				
Current:				
Instruction	3,877	13,954	13,953	1
Support Services:				
Students	116,642	106,485	106,485	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	80	-	80
Central Services	-	-	-	-
Operation & 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 payments	-	-	-	-
Debt service - interest payments	-	-	-	-
Total Expenditures	120,519	120,519	120,438	81
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	(79,674)	(79,674)
DESIGNATED CASH	-	-	-	-
NET CHANGES IN FUND BALANCES	\$ -	\$ -	(79,674)	\$ (79,674)
RECONCILIATION TO GAAP BASIS				
Adjustments to Revenues			79,674	
Adjustments to Expenditures			-	
NET CHANGES IN FUND BALANCES			\$ -	

The accompanying notes are an integral part of the financial statements.

CHRISTINE DUNCAN HERITAGE ACADEMY
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
SCHEDULE OF BUDGETARY COMPARISONS – BUDGETARY BASIS
PRE K INITIATIVE (FUND 27149)
YEAR ENDED JUNE 30, 2019

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Local and County Sources	-	-	-	-
State Sources	151,364	151,364	43,088	(108,276)
Federal Sources	-	-	-	-
Interest	-	-	-	-
Total Revenues	<u>151,364</u>	<u>151,364</u>	<u>43,088</u>	<u>(108,276)</u>
EXPENDITURES				
Current:				
Instruction	224,434	224,434	215,748	8,686
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & 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 payments	-	-	-	-
Debt service - interest payments	-	-	-	-
Total Expenditures	<u>224,434</u>	<u>224,434</u>	<u>215,748</u>	<u>8,686</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(73,070)</u>	<u>(73,070)</u>	<u>(172,660)</u>	<u>(99,590)</u>
DESIGNATED CASH	<u>73,070</u>	<u>73,070</u>	<u>-</u>	<u>(73,070)</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>(172,660)</u>	<u>\$ (172,660)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to Revenues			172,660	
Adjustments to Expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ -</u>	

The accompanying notes are an integral part of the financial statements.

**CHRISTINE DUNCAN HERITAGE ACADEMY
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
SCHEDULE OF BUDGETARY COMPARISONS – BUDGETARY BASIS
HB-33 CAPITAL IMPROVEMENTS (FUND 31600)
YEAR ENDED JUNE 30, 2019**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Property Taxes	\$ 175,669	\$ 175,769	\$ 223,540	\$ 47,771
Local and County Sources	-	-	-	-
State Sources	-	-	-	-
Federal Sources	-	-	-	-
Interest	-	-	-	-
Total Revenues	<u>175,669</u>	<u>175,769</u>	<u>223,540</u>	<u>47,771</u>
EXPENDITURES				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	1,757	3,288	2,214	1,074
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Operation of Non-Instructional Services:				
Food Services Operations	-	-	-	-
Community Services Operations	-	-	-	-
Facilities, supplies, & materials	484,586	483,586	-	483,586
Debt service - principal payments	-	-	-	-
Debt service - interest payments	-	-	-	-
Total Expenditures	<u>486,343</u>	<u>486,874</u>	<u>2,214</u>	<u>484,660</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(310,674)</u>	<u>(311,105)</u>	<u>221,326</u>	<u>532,431</u>
DESIGNATED CASH	<u>310,674</u>	<u>311,105</u>	<u>-</u>	<u>(311,105)</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>221,326</u>	<u>\$ 221,326</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to Revenues			642	
Adjustments to Expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ 221,968</u>	

The accompanying notes are an integral part of the financial statements.

**CHRISTINE DUNCAN HERITAGE ACADEMY
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
SCHEDULE OF BUDGETARY COMPARISONS – BUDGETARY BASIS
SB-9 CAPITAL IMPROVEMENTS LOCAL (FUND 31701)
YEAR ENDED JUNE 30, 2019**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Property Taxes	\$ 107,781	\$ 107,781	\$ 110,740	\$ 2,959
Local and County Sources	-	-	-	-
State Sources	-	-	-	-
Federal Sources	-	-	-	-
Interest	-	-	-	-
Total Revenues	107,781	107,781	110,740	2,959
EXPENDITURES				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	703	2,613	1,120	1,493
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Operation of Non-Instructional Services:				
Food Services Operations	-	-	-	-
Community Services Operations	-	-	-	-
Facilities, supplies, & materials	324,453	323,453	36,888	286,565
Debt service - principal payments	-	-	-	-
Debt service - interest payments	-	-	-	-
Total Expenditures	325,156	326,066	38,008	288,058
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(217,375)	(218,285)	72,732	291,017
DESIGNATED CASH	217,375	218,285	-	(218,285)
NET CHANGES IN FUND BALANCES	\$ -	\$ -	72,732	\$ 72,732
RECONCILIATION TO GAAP BASIS				
Adjustments to Revenues			227	
Adjustments to Expenditures			-	
NET CHANGES IN FUND BALANCES			\$ 72,959	

The accompanying notes are an integral part of the financial statements.

CHRISTINE DUNCAN HERITAGE ACADEMY
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES – AGENCY FUNDS
JUNE 30, 2019

	Agency Funds
ASSETS	
Cash and Cash Equivalents	\$ 3,052
TOTAL ASSETS	<u>\$ 3,052</u>
LIABILITIES	
Deposits Held for Others	\$ 3,052
TOTAL LIABILITIES	<u>\$ 3,052</u>

The accompanying notes are an integral part of the financial statements.

CHRISTINE DUNCAN HERITAGE ACADEMY
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2019

	14000	21000	24106	24118
	Instructional Materials	Food Services	IDEA-B Entitlement	Fruit and Vegetables
ASSETS				
Current assets:				
Cash and cash equivalents	\$ 9	\$ 164,514	\$ -	\$ -
Accounts receivable:				
Due from other governments	-	18,982	58,139	14,793
Other	-	-	-	-
Due from other funds	-	-	-	-
Prepaid expenses	-	-	-	-
TOTAL ASSETS	\$ 9	\$ 183,496	\$ 58,139	\$ 14,793
LIABILITIES AND FUND BALANCE				
LIABILITIES				
Current liabilities:				
Accounts payable	\$ -	\$ 12,563	\$ -	\$ -
Accrued liabilities	-	1,621	5,353	-
Due to other governments	-	-	-	-
Due to other funds	-	-	52,786	14,793
TOTAL LIABILITIES	-	14,184	58,139	14,793
FUND BALANCE				
Nonspendable	-	-	-	-
Restricted	9	169,312	-	-
Committed	-	-	-	-
Assigned for subsequent year	-	-	-	-
Unassigned (deficit)	-	-	-	-
Total fund balance (deficit)	9	169,312	-	-
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 9	\$ 183,496	\$ 58,139	\$ 14,793

The accompanying notes are an integral part of the financial statements.

**CHRISTINE DUNCAN HERITAGE ACADEMY
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2019**

	24153	24154	25153	25171
	English Language Acquisition	Teacher/Principal Training	Title XIX Medicaid 3/21 Years	Child and Adult Food Program
ASSETS				
Current assets:				
Cash and cash equivalents	\$ -	\$ -	\$ 7,538	\$ 40,087
Accounts receivable:				
Due from other governments	6,016	17,055	4,787	-
Other	-	-	-	-
Due from other funds	-	-	-	-
Prepaid expenses	-	-	-	-
TOTAL ASSETS	\$ 6,016	\$ 17,055	\$ 12,325	\$ 40,087
LIABILITIES AND FUND BALANCE				
LIABILITIES				
Current liabilities:				
Accounts payable	\$ -	\$ 1,163	\$ -	\$ -
Accrued liabilities	-	-	3	-
Due to other governments	-	-	-	-
Due to other funds	6,016	17,055	-	-
TOTAL LIABILITIES	6,016	18,218	3	-
FUND BALANCE				
Nonspendable	-	-	-	-
Restricted	-	-	12,322	40,087
Committed	-	-	-	-
Assigned for subsequent year	-	-	-	-
Unassigned (deficit)	-	(1,163)	-	-
Total fund balance (deficit)	-	(1,163)	12,322	40,087
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 6,016	\$ 17,055	\$ 12,325	\$ 40,087

The accompanying notes are an integral part of the financial statements.

CHRISTINE DUNCAN HERITAGE ACADEMY
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2019

	26177	27114	27166
	Elementary & Middle School Initiative	NM Reads to Lead K-3	Kindergarten Three Plus
ASSETS			
Current assets:			
Cash and cash equivalents	\$ -	\$ -	\$ -
Accounts receivable:			
Due from other governments	13,000	26,796	59,170
Other	-	-	-
Due from other funds	-	-	-
Prepaid expenses	-	-	-
TOTAL ASSETS	\$ 13,000	\$ 26,796	\$ 59,170
LIABILITIES AND FUND BALANCE			
LIABILITIES			
Current liabilities:			
Accounts payable	\$ -	\$ -	\$ 345
Accrued liabilities	8	5,520	14
Due to other governments	-	-	-
Due to other funds	12,992	21,276	59,156
TOTAL LIABILITIES	13,000	26,796	59,515
FUND BALANCE			
Nonspendable	-	-	-
Restricted	-	-	-
Committed	-	-	-
Assigned for subsequent year	-	-	-
Unassigned (deficit)	-	-	(345)
Total fund balance (deficit)	-	-	(345)
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 13,000	\$ 26,796	\$ 59,170

The accompanying notes are an integral part of the financial statements.

CHRISTINE DUNCAN HERITAGE ACADEMY
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2019

	27183	27198	31200	
	New Mexico Grown Fruit/ Vegetable	K-3 Plus 4&5 Pilot	Public School Capital Outlay	Total
ASSETS				
Current assets:				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ 212,148
Accounts receivable:				
Due from other governments	5,000	8,308	59,912	291,958
Other	-	-	-	-
Due from other funds	-	-	-	-
Prepaid expenses	-	-	-	-
TOTAL ASSETS	<u>\$ 5,000</u>	<u>\$ 8,308</u>	<u>\$ 59,912</u>	<u>\$ 504,106</u>
LIABILITIES AND FUND BALANCE				
LIABILITIES				
Current liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ 14,071
Accrued liabilities	-	3	-	12,522
Due to other governments	-	-	-	-
Due to other funds	5,000	8,305	59,912	257,291
TOTAL LIABILITIES	<u>5,000</u>	<u>8,308</u>	<u>59,912</u>	<u>283,884</u>
FUND BALANCE				
Nonspendable	-	-	-	-
Restricted	-	-	-	221,730
Committed	-	-	-	-
Assigned for subsequent year	-	-	-	-
Unassigned (deficit)	-	-	-	(1,508)
Total fund balance (deficit)	<u>-</u>	<u>-</u>	<u>-</u>	<u>220,222</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	<u>\$ 5,000</u>	<u>\$ 8,308</u>	<u>\$ 59,912</u>	<u>\$ 504,106</u>

The accompanying notes are an integral part of the financial statements.

**CHRISTINE DUNCAN HERITAGE ACADEMY
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2019**

	14000	21000	24106	24118	24153
	Instructional Materials	Food Services	IDEA-B Entitlement	Fruit and Vegetables	English Language Acquisition
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local and county sources	-	2,155	-	-	-
State sources	11,234	-	-	-	-
Federal sources	-	234,721	58,139	17,345	6,016
Total revenues	11,234	236,876	58,139	17,345	6,016
EXPENDITURES					
Current:					
Instruction	16,211	-	58,139	-	6,016
Support services:					
Students	-	666	-	-	-
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	-	223,176	-	17,345	-
Community services operations	-	-	-	-	-
Facilities, supplies, & materials	-	-	-	-	-
Debt Service - Principal	-	-	-	-	-
Debt Service - Interest	-	-	-	-	-
Total expenditures	16,211	223,842	58,139	17,345	6,016
EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENSES	(4,977)	13,034	-	-	-
FUND BALANCES, BEGINNING OF YEAR	4,986	156,278	-	-	-
FUND BALANCES, END OF YEAR (DEFICIT)	\$ 9	\$ 169,312	\$ -	\$ -	\$ -

The accompanying notes are an integral part of the financial statements.

**CHRISTINE DUNCAN HERITAGE ACADEMY
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2019**

	24154	25153	25171	26177	27114
	Teacher/Principal Training	Title XIX Medicaid 3/21 Years	Child and Adult Food Program	Elementary & Middle School Initiative	NM Reads to Lead K-3
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local and county sources	-	-	-	-	-
State sources	-	4,787	-	12,970	68,277
Federal sources	17,425	7,364	148,284	-	-
Total revenues	17,425	12,151	148,284	12,970	68,277
EXPENDITURES					
Current:					
Instruction	17,107	7	-	12,970	2,465
Support services:					
Students	-	16,125	-	-	65,812
Instruction	-	-	-	-	-
General administration	-	-	-	-	-
School administration	1,481	-	-	-	-
Central services	-	-	-	-	-
Operations and maintenance of plant	-	-	-	-	-
Student transportation	-	-	-	-	-
Other support services	-	-	-	-	-
Operation of non-instructional services:					
Food services operations	-	-	136,024	-	-
Community services operations	-	-	-	-	-
Facilities, supplies, & materials	-	-	-	-	-
Debt Service - Principal	-	-	-	-	-
Debt Service - Interest	-	-	-	-	-
Total expenditures	18,588	16,132	136,024	12,970	68,277
EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENSES	(1,163)	(3,981)	12,260	-	-
FUND BALANCES, BEGINNING OF YEAR	-	16,303	27,827	-	-
FUND BALANCES, END OF YEAR (DEFICIT)	\$ (1,163)	\$ 12,322	\$ 40,087	\$ -	\$ -

The accompanying notes are an integral part of the financial statements.

**CHRISTINE DUNCAN HERITAGE ACADEMY
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2019**

	27166	27183	27198	31200
	Kindergarten Three Plus	New Mexico Grown Fruit/Vegetable	K-3 Plus 4&5 Pilot	Public School Capital Outlay
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
Local and county sources	-	-	-	-
State sources	115,245	5,000	8,308	239,649
Federal sources	-	-	-	-
Total revenues	115,245	5,000	8,308	239,649
EXPENDITURES				
Current:				
Instruction	87,577	-	8,308	-
Support services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	26,291	-	-	-
Central services	-	-	-	-
Operations and maintenance of plant	1,722	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Food services operations	-	5,000	-	-
Community services operations	-	-	-	-
Facilities, supplies, & materials	-	-	-	239,649
Debt Service - Principal	-	-	-	-
Debt Service - Interest	-	-	-	-
Total expenditures	115,590	5,000	8,308	239,649
EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENSES	(345)	-	-	-
FUND BALANCES, BEGINNING OF YEAR	-	-	-	-
FUND BALANCES, END OF YEAR (DEFICIT)	\$ (345)	\$ -	\$ -	\$ -

The accompanying notes are an integral part of the financial statements.

CHRISTINE DUNCAN HERITAGE ACADEMY
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2019

REVENUES	Total
Property taxes	\$ "
Local and county sources	2,155
State sources	465,470
Federal sources	489,294
Total revenues	956,919
EXPENDITURES	
Current:	
Instruction	208,600
Support services:	
Students	82,603
Instruction	-
General administration	-
School administration	27,772
Central services	-
Operations and maintenance of plant	1,722
Student transportation	-
Other support services	-
Operation of non-instructional services:	
Food services operations	381,545
Community services operations	-
Facilities, supplies, & materials	239,649
Debt Service - Principal	-
Debt Service - Interest	-
Total expenditures	942,091
EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENSES	14,828
FUND BALANCES, BEGINNING OF YEAR	205,394
FUND BALANCES, END OF YEAR (DEFICIT)	\$ 220,222

The accompanying notes are an integral part of the financial statements.

**CHRISTINE DUNCAN HERITAGE ACADEMY
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES – AGENCY FUNDS
YEAR ENDED JUNE 30, 2019**

	Balance July 1, 2018	Additions	Deletions	Balance June 30, 2019
ASSETS				
Cash and cash equivalents	\$ 572	\$ 9,901	\$ (7,421)	\$ 3,052
TOTAL ASSETS	<u>\$ 572</u>	<u>\$ 9,901</u>	<u>\$ (7,421)</u>	<u>\$ 3,052</u>
LIABILITIES				
Deposits held for others	\$ 572	\$ 9,901	\$ (7,421)	\$ 3,052
TOTAL LIABILITIES	<u>\$ 572</u>	<u>\$ 9,901</u>	<u>\$ (7,421)</u>	<u>\$ 3,052</u>

The accompanying notes are an integral part of the financial statements.

CHRISTINE DUNCAN HERITAGE ACADEMY
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
SCHEDULE OF COLLATERAL PLEDGED BY DEPOSITORY FOR PUBLIC FUNDS
JUNE 30, 2019

<u>Name of Depository</u>	<u>Description of Pledged Collateral</u>	<u>Fair/Par Market Value June 30, 2019</u>	<u>Safekeeping Agent</u>
BNY Mellon	3128MMUS0	\$ 853,788	Bank of New York Mellon
		<u>\$ 853,788</u>	
	Total amount on deposit	\$ 1,627,485	
	Less: FDIC	<u>(250,000)</u>	
	Total uninsured public money	1,377,485	
	50% collateral requirement	688,743	
	Total pledged	<u>853,788</u>	
	Over pledged	<u>\$ 165,045</u>	

The accompanying notes are an integral part of the financial statements.

CHRISTINE DUNCAN HERITAGE ACADEMY
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
SCHEDULE OF CASH AND CASH EQUIVALENTS
JUNE 30, 2019

	<u>Primary Government</u> <u>Wells Fargo</u>
Operating account	\$ 1,627,485
Reconciling items	<u>(150,372)</u>
Reconciled balance at June 30, 2019	1,477,113
Less: activity funds	<u>(3,052)</u>
Balance per statement of net position	<u><u>\$ 1,474,061</u></u>

The accompanying notes are an integral part of the financial statements.

**CHRISTINE DUNCAN HERITAGE ACADEMY
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
CASH RECONCILIATION
JUNE 30, 2019**

	Operational Account 11000	Instructional Materials 14000
June 30, 2018 Cash (Book Balance)	\$ 918,494	\$ 4,986
June 30, 2018 Payroll Liabilities	(217,719)	-
June 30, 2018 Temporary Interfund Loans	106,902	-
June 30, 2018 Adjustments/Reconciling Differences	(106,016)	-
June 30, 2018 Cash Available to Budget	701,661	4,986
2018-2019 Revenue	3,227,882	11,234
2018-2019 Expenditures	(3,112,748)	(16,211)
Permanent Cash Transfers/Revisions	-	-
Adjustments	-	-
June 30, 2019 Cash Available to Budget	816,795	9
June 30, 2019 Payroll Liabilities	177,276	-
June 30, 2019 Temporary Interfund Loans	-	-
June 30, 2019 Adjustments/Reconciling Differences	2	-
June 30, 2019 Cash (Book Balance)	<u>\$ 994,073</u>	<u>\$ 9</u>
Reconciliation to PED Cash Report Line 7		
June 30, 2019 Cash (Book Balance)	\$ 994,073	\$ 9
June 30, 2019 Payroll Liabilities	(555,609)	-
June 30, 2019 Temporary Interfund Loans	-	-
Audit adjustments and reclassifications/other reconciling	2	-
Line 7 PED Cash Report June 30, 2019	<u>\$ 438,466</u>	<u>\$ 9</u>

The accompanying notes are an integral part of the financial statements.

**CHRISTINE DUNCAN HERITAGE ACADEMY
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
CASH RECONCILIATION
JUNE 30, 2019**

	Food Services 21000	Projects Account 24000
June 30, 2018 Cash (Book Balance)	\$ 157,815	\$ (60,924)
June 30, 2018 Payroll Liabilities	(837)	-
June 30, 2018 Temporary Interfund Loans	-	-
June 30, 2018 Adjustments/Reconciling Differences	-	-
June 30, 2018 Cash Available to Budget	156,978	(60,924)
2018-2019 Revenue	221,037	74,962
2018-2019 Expenditures	(215,123)	(219,593)
Permanent Cash Transfers/Revisions	-	-
Adjustments	-	-
June 30, 2019 Cash Available to Budget	162,892	(205,555)
June 30, 2019 Payroll Liabilities	1,621	10,822
June 30, 2019 Temporary Interfund Loans	-	-
June 30, 2019 Adjustments/Reconciling Differences	-	-
June 30, 2019 Cash (Book Balance)	<u>\$ 164,513</u>	<u>\$ (194,733)</u>
Reconciliation to PED Cash Report Line 7		
June 30, 2019 Cash (Book Balance)	\$ 164,513	\$ (194,733)
June 30, 2019 Payroll Liabilities	-	-
June 30, 2019 Temporary Interfund Loans	-	194,733
Audit adjustments and reclassifications/other reconciling	-	-
Line 7 PED Cash Report June 30, 2019	<u>\$ 164,513</u>	<u>\$ -</u>

The accompanying notes are an integral part of the financial statements.

**CHRISTINE DUNCAN HERITAGE ACADEMY
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
CASH RECONCILIATION
JUNE 30, 2019**

	Direct Account 25000	Grant Funds 26000
June 30, 2018 Cash (Book Balance)	\$ 39,090	\$ -
June 30, 2018 Payroll Liabilities	-	(304)
June 30, 2018 Temporary Interfund Loans	-	(6,360)
June 30, 2018 Adjustments/Reconciling Differences	-	-
June 30, 2018 Cash Available to Budget	39,090	(6,664)
2018-2019 Revenue	160,688	6,664
2018-2019 Expenditures	(152,156)	(13,000)
Permanent Cash Transfers/Revisions	-	-
Adjustments	-	-
June 30, 2019 Cash Available to Budget	47,622	(13,000)
June 30, 2019 Payroll Liabilities	3	8
June 30, 2019 Temporary Interfund Loans	-	-
June 30, 2019 Adjustments/Reconciling Differences	-	-
June 30, 2019 Cash (Book Balance)	<u>\$ 47,625</u>	<u>\$ (12,992)</u>
Reconciliation to PED Cash Report Line 7		
June 30, 2019 Cash (Book Balance)	\$ 47,625	\$ (12,992)
June 30, 2019 Payroll Liabilities	-	-
June 30, 2019 Temporary Interfund Loans	-	12,992
Audit adjustments and reclassifications/other reconciling	-	-
Line 7 PED Cash Report June 30, 2019	<u>\$ 47,625</u>	<u>\$ -</u>

The accompanying notes are an integral part of the financial statements.

**CHRISTINE DUNCAN HERITAGE ACADEMY
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
CASH RECONCILIATION
JUNE 30, 2019**

	State Flowthrough Fund 27000	Public School Capital Outlay 31200
June 30, 2018 Cash (Book Balance)	\$ -	\$ -
	-	
June 30, 2018 Payroll Liabilities	(36,601)	-
June 30, 2018 Temporary Interfund Loans	(50,374)	-
June 30, 2018 Adjustments/Reconciling Differences	(5)	-
June 30, 2018 Cash Available to Budget	(86,980)	-
2018-2019 Revenue	190,524	179,737
2018-2019 Expenditures	(412,579)	(239,649)
Permanent Cash Transfers/Revisions	-	-
Adjustments	-	-
June 30, 2019 Cash Available to Budget	(309,035)	(59,912)
June 30, 2019 Payroll Liabilities	21,065	-
June 30, 2019 Temporary Interfund Loans	-	-
June 30, 2019 Adjustments/Reconciling Differences	-	-
June 30, 2019 Cash (Book Balance)	<u>\$ (287,970)</u>	<u>\$ (59,912)</u>
Reconciliation to PED Cash Report Line 7		
June 30, 2019 Cash (Book Balance)	\$ (287,970)	\$ (59,912)
June 30, 2019 Payroll Liabilities	-	-
June 30, 2019 Temporary Interfund Loans	287,970	59,912
Audit adjustments and reclassifications/other reconciling	-	-
Line 7 PED Cash Report June 30, 2019	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of the financial statements.

**CHRISTINE DUNCAN HERITAGE ACADEMY
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
CASH RECONCILIATION
JUNE 30, 2019**

	Capital Improve. HB 33 31600	Capital Improve. Local SB 9 31701
June 30, 2018 Cash (Book Balance)	\$ 311,105	\$ 218,285
June 30, 2018 Payroll Liabilities	-	-
June 30, 2018 Temporary Interfund Loans	-	-
June 30, 2018 Adjustments/Reconciling Differences	-	-
June 30, 2018 Cash Available to Budget	311,105	218,285
2018-2019 Revenue	223,540	110,740
2018-2019 Expenditures	(2,214)	(38,008)
Permanent Cash Transfers/Revisions	-	-
Adjustments	-	-
June 30, 2019 Cash Available to Budget	532,431	291,017
June 30, 2019 Payroll Liabilities	-	-
June 30, 2019 Temporary Interfund Loans	-	-
June 30, 2019 Adjustments/Reconciling Differences	-	-
June 30, 2019 Cash (Book Balance)	<u>\$ 532,431</u>	<u>\$ 291,017</u>
Reconciliation to PED Cash Report Line 7		
June 30, 2019 Cash (Book Balance)	\$ 532,431	\$ 291,017
June 30, 2019 Payroll Liabilities	-	-
June 30, 2019 Temporary Interfund Loans	-	-
Audit adjustments and reclassifications/other reconciling	-	-
Line 7 PED Cash Report June 30, 2019	<u>\$ 532,431</u>	<u>\$ 291,017</u>

The accompanying notes are an integral part of the financial statements.

**CHRISTINE DUNCAN HERITAGE ACADEMY
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
CASH RECONCILIATION
JUNE 30, 2019**

	Total Primary Government
June 30, 2018 Cash (Book Balance)	\$ 1,588,851
June 30, 2018 Payroll Liabilities	(255,461)
June 30, 2018 Temporary Interfund Loans	50,168
June 30, 2018 Adjustments/Reconciling Differences	<u>(106,021)</u>
June 30, 2018 Cash Available to Budget	1,277,537
2018-2019 Revenue	4,407,008
2018-2019 Expenditures	(4,421,281)
Permanent Cash Transfers/Revisions	-
Adjustments	<u>-</u>
June 30, 2019 Cash Available to Budget	1,263,264
June 30, 2019 Payroll Liabilities	210,795
June 30, 2019 Temporary Interfund Loans	-
June 30, 2019 Adjustments/Reconciling Differences	<u>2</u>
June 30, 2019 Cash (Book Balance)	\$ 1,474,061
Less activity funds	-
Per statement of net position	<u><u>\$ 1,474,061</u></u>
Reconciliation to PED Cash Report Line 7	
June 30, 2019 Cash (Book Balance)	1,474,061
June 30, 2019 Payroll Liabilities	(555,609)
June 30, 2019 Temporary Interfund Loans	555,607
Audit adjustments and reclassifications/other reconciling	<u>2</u>
Line 7 PED Cash Report June 30, 2019	<u><u>\$ 1,474,061</u></u>

The accompanying notes are an integral part of the financial statements.

State of New Mexico
Albuquerque Municipal School District No. 12
Schedule of Findings and Questioned Costs (continued)
June 30, 2019

**2019-043 - Internal Control over Financial Reporting (Previously reported as 2018-039) (Other Non-Compliance at the District Level; Significant Deficiency at the Individual Component Unit Level)
(Continued)**

Repeat Finding: Previously reported as finding 2018-039.

Recommendation: We recommend that management establish controls necessary to monitor and identify outstanding receivables at year end.

Views of responsible officials and planned corrective actions: The adjustment has been made. This will be an ongoing process to ensure proper coding for carryover balances.

Person Responsible: Business Manager, Finance Committee and Audit Committee

CHRISTINE DUNCAN HERITAGE ACADEMY

2019-044 (Original Finding 2018-041) – Internal Control Structure (Other Non-Compliance at the District Level; Significant Deficiency at the Individual Component Unit Level)

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

- A receivable for \$3,079 was not properly identified.
- The School does not have adequate implementation of controls for reviewing Requests for Reimbursements (RFRs). The school could not recover approximately \$372 in fund 27149 due to RFR's submitted containing disallowed purchases by PED. The operating fund was required to absorb those expenditures. In addition, we noted 6 other RFR's throughout the year that were disapproved and had to be re-submitted in OBMS.
- During our review of expenditures, we noted an accrual of \$702 was not properly identified.

Management's progress: Management has not made progress on this finding.

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.

Repeat finding: This was previously reported as finding 2018-041.

Recommendation: We recommend that management ensure that adequate internal controls are established surrounding cash disbursements.

State of New Mexico
Albuquerque Municipal School District No. 12
Schedule of Findings and Questioned Costs (continued)
June 30, 2019

2019-044 (Original Finding 2018-041) – Internal Control Structure (Other Non-Compliance at the District Level; Significant Deficiency at the Individual Component Unit Level) (Continued)

Views of responsible officials and planned corrective actions: Christine Duncan does have internal controls in place when reviewing Requests from Reimbursements and Purchase Requisitions that determine what fund an expense is paid out of. From time to time PED does not agree with the allowability of an expenditure and it results in a disallowed purchase. The receivable not recorded was not from a reimbursement fund but was the final payment of Instructional Materials that is not normally accrued. The expenditures the auditors recommended to be accrued were not received by June 30, 2019 and thus were not accrued by the school. The school believes that these issues have been addressed as of the date of this response, October 23, 2019.

Person Responsible: Business Manager

2019-045 – Attendance at Entrance Conference (Other Non-Compliance)

Condition: The school did not have an audit committee member attend the entrance conference meetings held by the accounting firm.

Criteria: Per NMSA 22-8-12.3 Local School Board Finance Subcommittee; audit committee; membership; duties (D) the audit committee shall (3) attend the entrance and exit conferences for annual and special audits.

Cause: Lack of communication between the business office and the audit committee.

Effect: Lack of transparency to audit committee.

Repeat finding: Not a repeat finding.

Recommendation: We recommend the audit committee review their role and understand when accepting their position, they should be attending meetings during the annual audit.

Views of responsible officials and planned corrective actions: The location of the entrance conference was not communicated to the audit committee and only to the business manager. There was a miscommunication between the business manager and the auditors as to where the entrance conference was to be held. Since it was scheduled for the first day of fieldwork the Business Manager assumed the location was at the school. As a result of the miscommunication, school personnel were waiting at the school for the entrance conference and the auditors were waiting at the Moss Adams office. Since the school did not show up at the Moss Adams offices, the auditors issued this finding. The school believes that this issue has been addressed as of the date of this response, October 23, 2019.

Person Responsible: Business Manager

Auditor Response: In the response, the school is referring to the third attempt to schedule the entrance conference. Two other entrance conferences had already been held with the APS charter schools in which a member from the audit committee did not attend only the business manager.

State of New Mexico
Albuquerque Municipal School District No. 12
Schedule of Findings and Questioned Costs (continued)
June 30, 2019

2019-046 – Educational Retirement Act payments (Other Non-Compliance)

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

- The August 2018 payment was not made until September 18, 2018. Total amount of payment was \$21,377.
- Education Retirement Board (ERB) payments for the year did not agree to the general ledger by \$140.
- The school incurred a \$10 ERB penalty in September 2018.

Criteria: Monthly ERB contributions are required to be remitted no later than the 15th of the following month per NMSA 1978 22-11-22.

Cause: The payroll liabilities are reconciled by the Assistant Business Manager (ABM) and reviewed by the Business Manager (BM). The ABM cannot make the payment until it is approved by the BM. The ERB payment was erroneously not paid immediately after the reconciliation was reviewed.

Effect: The School could owe penalties for submitting contributions late.

Repeat finding: Not a repeat finding.

Recommendation: The School should develop a checklist with all month, quarterly and year end deadlines and make sure all applicable payments are being made timely. Timely payments would help the School avoid any late fees or charges.

Views of responsible officials and planned corrective actions: The Business Office has established a new procedure to reconcile RHC, ERB and 941 to the general ledger on a monthly basis, rather than quarterly. The Business Manager will also check that the payments for ERB are paid on time after the reconciliation is approved.

Person Responsible: Business Manager

State of New Mexico
Albuquerque Municipal School District No. 12
Schedule of Findings and Questioned Costs (continued)
June 30, 2019

2019-047 Quarterly Budget Submissions (Other Non-Compliance)

Condition: The 4th quarter budget to actual report submitted to the New Mexico Public Education Department (NMPED) did not agree to the general ledger.

11000-1000-51100	Salaries Expense	-\$420
11000-1000-51300	Additional Comp	\$420

Criteria: Per 6.20.2.10 (C) NMAC school districts shall submit periodic financial reports to the department using the department approved format. Reporting shall be either monthly or quarterly at the discretion 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, unless extended to a later date by the secretary of education. 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.

Cause: Adjustments were made to the trial balance after the submission to the NMPED.

Effect: Non-compliance with state statutes. The Charter has not reported the correct actual amount to the NMPED.

Repeat finding: Not a repeat finding.

Recommendation: The School should develop a checklist with all month, quarterly and year end deadlines and make sure all applicable reports are being submitted timely and ensure the 4TH quarter budget to actuals match the general ledger.

Views of responsible officials and planned corrective actions: PED requested the school change their actuals report for end fiscal year 2019 after the audit began and the trial balance had been given to the auditors, the request was on September 4th. The school did not provide the auditors with the journal entry as the *expenditure was coded to the correct fund and function and simply moved from the Salary Expense line to the Additional Compensative object line. The change did not affect the audited financial statements in anyway – material or immaterial.* The school believes that this issue has been addressed as of the date of this response, October 23, 2019.

Person Responsible: Business Manager