

El Camino Real Academy

Checks, Payroll Disbursements and cash adjusting journal entries (all funds)

5/1/2012-5/31/2012

Bank	Account Number		
Bank of the West			
5/3/2012	100356	ADP, Inc.	\$ 87,453.79
5/4/2012	22680	Buurma, Angela	\$ 62.40
5/4/2012	22681	Scofield, Mary	\$ 691.74
5/4/2012	22682	Thingamababa	\$ 112.50
5/4/2012	22683	Roberts, Emmily	\$ 205.00
5/4/2012	22684	Stahl-Yohalem, Robert	\$ 205.00
5/8/2012	22685	Brown, Denise	\$ 112.32
5/8/2012	22686	Cambium Learning, Inc.	\$ 1,915.10
5/8/2012	22687	Canteen of Central New Mexico	\$ 27,467.55
5/8/2012	22689	Cuddy & McCarthy	\$ 3,261.85
5/8/2012	22690	Hearing Group of NM LLC	\$ 187.25
5/8/2012	22691	Measured Progress	\$ 360.00
5/8/2012	22692	NWEA	\$ 600.00
5/8/2012	22693	P. Matthews, LLC	\$ 4,678.27
5/8/2012	22694	University of Oregon	\$ 235.00
5/8/2012	22695	CDWG, Inc	\$ 9,339.30
5/8/2012	22696	Wells Fargo	\$ 1,252.75
5/9/2012	100357	First Financial Administrators	\$ 9,507.87
5/9/2012	100358	New Mexico Public Schools Ins.	\$ 26,921.90
5/9/2012	100359	NM Retiree Health Care Authori	\$ 5,352.37
5/14/2012	100360	New Mexico Educational Retirem	\$ 39,495.89
5/15/2012	22697	College Entrance Examination B	\$ 242.00
5/17/2012	100361	ADP, Inc.	\$ 87,109.24
5/18/2012	22698	Vigil, Orlando	\$ 501.58
5/25/2012	22707	Saylor, Rick	\$ 58,554.09
5/25/2012	22699	Brady Industries, Inc.	\$ 91.64
5/25/2012	22700	TW Telecom	\$ 1,528.13
5/25/2012	22701	Saylor, Rick	\$ 200,000.00
5/25/2012	22702	NMASBO	\$ 375.00
5/25/2012	22703	Psychological Assessment Resou	\$ 154.00
5/25/2012	22704	Samaritan Counseling Center	\$ 390.00
5/31/2012	JE 00021910	reclasses corrections; Temp Tr	\$ 217.07
5/31/2012	100362	ADP, Inc.	\$ 91,098.70
		Total	<u>\$ 659,679.30</u>

Comment on May, 2012 Financial Statements. In order to finalize the budget reporting by June 1, 2012, as required by NMPED set deadlines, the summer payrolls are completely booked into May's expenses. This results in negative fund balance, this represent all of the expenses for the school, but does not reflect the June SEG revenue of over \$245,000 nor does it reflect several e-rate payments that are received in June, 2012.

As of June 30, 2012 there will be no negative fund balance, however it is anticipated that there is not be a lot of monies left over to carry forward into FY 2013.

El Camino Real Academy
Statement of Financial Position
5/31/2012

Description	11000 - Operational	13000 - Pupil Transportation	14000 - Total Instructional Mater	21000 - Food Services	24101 - Title I - IASA	24106 - Entitlement IDEA-B	24153 - English Language Acquisit	24154 - Teacher/Principal Trainin	24201 - Title 1 stimulus	24224 - SIG Grant
11031 - Cash on Hand	\$ 100.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11411 - Main Bank Account	\$ 168,273.03	\$ 529.47	\$ 5,908.12	\$ 33,464.55	\$ (9,501.46)	\$ (11,542.15)	\$ (3,060.08)	\$ (4,055.20)	\$ -	\$ (48,264.41)
13100 - Inter-Governmental/Accounts Receivable	\$ 1,585.22	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal of Account Group: Assets	\$ 169,958.25	\$ 529.47	\$ 5,908.12	\$ 33,464.55	\$ (9,501.46)	\$ (11,542.15)	\$ (3,060.08)	\$ (4,055.20)	\$ -	\$ (48,264.41)
23011 - Accrued Salaries and Benefits	\$ 277,520.85	\$ -	\$ -	\$ -	\$ 5,547.36	\$ 2,468.82	\$ -	\$ 2,626.16	\$ -	\$ 50,802.74
23111 - Federal Income Taxes	\$ 4,155.51	\$ -	\$ -	\$ -	\$ 77.41	\$ 53.70	\$ -	\$ 38.08	\$ -	\$ 714.66
23114 - State Unemployment Taxes	\$ 4,159.68	\$ -	\$ -	\$ -	\$ 90.80	\$ 41.96	\$ -	\$ 44.65	\$ -	\$ 78.46
23115 - State Retirement System Contributions	\$ 84,524.26	\$ -	\$ -	\$ -	\$ 3,240.69	\$ 862.92	\$ -	\$ 683.75	\$ -	\$ 14,057.62
23116 - Medical Insurance Premiums	\$ 36,783.83	\$ -	\$ -	\$ -	\$ 1,194.48	\$ -	\$ -	\$ -	\$ -	\$ 6,826.75
23117 - Dental Insurance Premiums	\$ 2,469.84	\$ -	\$ -	\$ -	\$ 109.77	\$ -	\$ -	\$ -	\$ -	\$ 435.32
23118 - Vision Insurance Premiums	\$ 400.23	\$ -	\$ -	\$ -	\$ 5.24	\$ -	\$ -	\$ 13.78	\$ -	\$ 89.76
23119 - Long-Term Disability Insurance Premiums	\$ 238.27	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31.16
23120 - Voluntary Life Premiums	\$ 86.54	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 122.96
23122 - Basic Life Insurance Premiums	\$ 486.95	\$ -	\$ -	\$ -	\$ 21.15	\$ 8.58	\$ -	\$ 14.10	\$ -	\$ 98.20
23123 - 457 Plan	\$ 4,135.00	\$ -	\$ -	\$ -	\$ 150.00	\$ -	\$ -	\$ -	\$ -	\$ -
23124 - First Financial Insurance	\$ 1,775.23	\$ -	\$ -	\$ -	\$ 221.63	\$ -	\$ -	\$ 64.50	\$ -	\$ 29.20
23125 - Court Ordered Assignments	\$ 49.50	\$ -	\$ -	\$ -	\$ 198.17	\$ -	\$ -	\$ -	\$ -	\$ 48.75
Subtotal of Account Type: Liability	\$ 416,785.69	\$ -	\$ -	\$ -	\$ 10,856.70	\$ 3,435.98	\$ -	\$ 3,485.02	\$ -	\$ 73,335.58
32300 - Unreserved Fund Balance	\$ 21,178.54	\$ 529.47	\$ 4,591.01	\$ 14,678.20	\$ -	\$ -	\$ (6,522.68)	\$ (0.36)	\$ (11,190.65)	\$ (8,494.66)
Net Increase/Decrease	\$ (268,005.98)	\$ -	\$ 1,317.11	\$ 18,786.35	\$ (20,358.16)	\$ (14,978.13)	\$ 3,462.60	\$ (7,539.86)	\$ 11,190.65	\$ (113,105.33)
Subtotal of Account Type: Fund Balance/Retained E	\$ (246,827.44)	\$ 529.47	\$ 5,908.12	\$ 33,464.55	\$ (20,358.16)	\$ (14,978.13)	\$ (3,060.08)	\$ (7,540.22)	\$ -	\$ (121,599.99)
Subtotal of Account Group: Liabilities/Fund Balance	\$ 169,958.25	\$ 529.47	\$ 5,908.12	\$ 33,464.55	\$ (9,501.46)	\$ (11,542.15)	\$ (3,060.08)	\$ (4,055.20)	\$ -	\$ (48,264.41)

El Camino Real Academy
Statement of Financial Position
5/31/2012

Description	25255 - Education Job Fund	27105 - Libraries SB333 GO Bonds	27106 - GO Bonds Student library SB-1	27154 - Beginning Teacher Mentor	27155 - Breakfast for Elem Studen	31200 - Public School Capital Out	31600 - Capital Improvements HB-3	31700 - Capital Improvements SB-9	Total
11031 - Cash on Hand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100.00
11411 - Main Bank Account	\$ -	\$ -	\$ (989.46)	\$ 3,890.80	\$ (3,385.80)	\$ (89,560.25)	\$ 112,830.63	\$ (23,474.87)	\$ 131,062.92
13100 - Inter-GovernmentalAccounts Receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,585.22
Subtotal of Account Group: Assets	\$ -	\$ -	\$ (989.46)	\$ 3,890.80	\$ (3,385.80)	\$ (89,560.25)	\$ 112,830.63	\$ (23,474.87)	\$ 132,748.14
23011 - Accrued Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 338,965.93
23111 - Federal Income Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,039.36
23114 - State Unemployment Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,415.55
23115 - State Retirement System Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 103,369.24
23116 - Medical Insurance Premiums	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,805.06
23117 - Dental Insurance Premiums	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,014.93
23118 - Vision Insurance Premiums	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 509.01
23119 - Long-Term Disability Insurance Premiums	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 269.43
23120 - Voluntary Life Premiums	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 209.50
23122 - Basic Life Insurance Premiums	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 628.98
23123 - 457 Plan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,285.00
23124 - First Financial Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,090.56
23125 - Court Ordered Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 296.42
Subtotal of Account Type: Liability	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 507,898.97
32300 - Unreserved Fund Balance	\$ -	\$ (2,379.96)	\$ -	\$ 3,890.80	\$ -	\$ -	\$ 256,226.80	\$ (2,094.00)	\$ 270,412.51
Net Increase/Decrease	\$ -	\$ 2,379.96	\$ (989.46)	\$ -	\$ (3,385.80)	\$ (89,560.25)	\$ (143,396.17)	\$ (21,380.87)	\$ (645,563.34)
Subtotal of Account Type: Fund Balance/Retained E	\$ -	\$ -	\$ (989.46)	\$ 3,890.80	\$ (3,385.80)	\$ (89,560.25)	\$ 112,830.63	\$ (23,474.87)	\$ (375,150.83)
Subtotal of Account Group: Liabilities/Fund Balance	\$ -	\$ -	\$ (989.46)	\$ 3,890.80	\$ (3,385.80)	\$ (89,560.25)	\$ 112,830.63	\$ (23,474.87)	\$ 132,748.14

El Camino Real Academy
Statement of Revenue, Expenditures and Changes in Fund Balance
5/31/2012

Description	11000 - Operational	13000 - Pupil Transportation	14000 - Total Instructional Mater	21000 - Food Services	24101 - Title I IASA	24106 - Entitlement IDEA-B	24153 - English Language Acquisit	24154 - Teacher/Principal Trainin	24201 - Title I stimulus	24224 - SIG Grant
Total Expenditure	\$ 2,996,391.35	\$ -	\$ 15,040.75	\$ 204,082.67	\$ 166,136.45	\$ 126,461.00	\$ 13,860.55	\$ 17,082.13	\$ -	\$ 433,636.11
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ (268,005.98)	\$ -	\$ 1,317.11	\$ 18,786.35	\$ (20,358.16)	\$ (14,978.13)	\$ 3,462.60	\$ (7,539.86)	\$ 11,190.65	\$ (113,105.33)
Fund Balance, Beginning of year	\$ 21,178.53	\$ 529.47	\$ 4,591.01	\$ 14,678.20	\$ -	\$ -	\$ (6,522.68)	\$ (0.36)	\$ (11,190.65)	\$ (8,494.66)
Fund Balance, End of year	\$ (246,827.45)	\$ 529.47	\$ 5,908.12	\$ 33,464.55	\$ (20,358.16)	\$ (14,978.13)	\$ (3,060.08)	\$ (7,540.22)	\$ -	\$ (121,599.99)

EI Camino Real Academy
Statement of Revenue, Expenditures and Changes in Fu
5/31/2012

Description	25255 - Education Job Fund	27105 - Libraries SB333 GO Bonds	27106 - Even Start - Family Liter	27154 - Beginning Teacher Mentori	27155 - Breakfast for Elem Studen	31200 - Public Capital Out	31600 - Capital Improvements HB-3	31700 - Capital Improvements SB-9	Total
41110 - Ad Valorem Taxes – School District	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 201,696.42	\$ -	\$ 201,696.42
41603 - Fees – Adults/Food Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,836.02	\$ 3,836.02
41920 - Contributions and Donations From Private Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25.70	\$ 25.70
41953 - Insurance Recoveries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,596.31	\$ 5,596.31
41980 - Refund of Prior Year's Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,963.00	\$ 13,963.00
41924 - Revenue from District	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 615,848.01	\$ 615,848.01
43101 - State Equalization Guarantee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,708,800.36	\$ 2,708,800.36
43209 - PSCOC Awards	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 268,680.75	\$ -	\$ -	\$ 268,680.75
43211 - Instructional Materials – Cash (50%)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,357.86	\$ 16,357.86
43202 - State Flow-through Grants	\$ -	\$ 3,938.20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,938.20
43204 - SB9 State match	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,094.00	\$ 2,094.00
44301 - Other Restricted Grants – Federal Direct	\$ 1,325.57	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,325.57
44500 - Restricted Grants From the Federal Government Through	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 219,033.00
Total Revenue	\$ 1,325.57	\$ 3,938.20	\$ -	\$ -	\$ -	\$ 268,680.75	\$ 201,696.42	\$ 2,094.00	\$ 4,061,195.20
1000 - Instruction	\$ 1,325.57	\$ -	\$ 989.46	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,108,411.66
2110 - Attendance and Social Work Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52,964.45
2120 - Guidance Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 74,993.26
2130 - Health Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,669.79
2140 - Psychological Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52,708.99
2150 - Speech Pathology and Audiology Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 240,759.04
2160 - Occupational Therapy-Related Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,946.10
2190 - Other Support Services-Student	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,090.20
2220 - Library/Media Services	\$ -	\$ 1,558.24	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,253.31
2230 - Instruction-Related Technology	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 595.80
2290 - Other Support Services-Instructional Staff	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 269,325.81
2300 - Support Services-General Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,016.97	\$ -	\$ 2,016.97
2310 - Board of Education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,892.03
2410 - Office of the Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 324,893.34
2510 - Fiscal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,373.12
2530 - Printing, Publishing, and Duplicating Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,707.83
2580 - Administrative Technology Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 81,834.42
2590 - Other Support Services-Central Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,222.65
2610 - Operation of Buildings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 263,180.42
2660 - Security	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 395.29
2690 - Other Operation & Maintenance of Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,264.10
3100 - Food Services Operations	\$ -	\$ -	\$ -	\$ -	\$ 3,385.80	\$ -	\$ -	\$ -	\$ 207,468.47
4000 - Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 358,241.00	\$ 343,075.62	\$ 23,474.87	\$ 724,791.49

El Camino Real Academy
Statement of Revenue, Expenditures and Changes in Fu
5/31/2012

Description	25255 - Education Job Fund	27105 - Libraries SB333 GO Bonds	27106 - Even Start - Family Liter	27154 - Beginning Teacher Mentor	27155 - Breakfast for Elem Studen	31200 - Public School Capital Out	31600 - Capital Improvements HB-3	31700 - Capital Improvements SB-9	Total
Total Expenditure	\$ 1,325,57	\$ 1,558,24	\$ 989,46	\$ -	\$ 3,385,80	\$ 358,241,00	\$ 345,092,59	\$ 23,474,87	\$ 4,706,758,54
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ -	\$ 2,379,96	\$ (989,46)	\$ -	\$ (3,385,80)	\$ (89,560,25)	\$ (143,396,17)	\$ (21,380,87)	\$ (645,563,34)
Fund Balance, Beginning of year	\$ -	\$ (2,379,96)	\$ -	\$ 3,890,80	\$ -	\$ -	\$ 256,226,80	\$ (2,094,00)	\$ 270,412,50
Fund Balance, End of year	\$ -	\$ -	\$ (989,46)	\$ 3,890,80	\$ (3,385,80)	\$ (89,560,25)	\$ 112,830,63	\$ (23,474,87)	\$ (375,150,84)