Finance & Accounting Report

Summary, Notes & Action Items

Prepared by: Beverly Ledward, Business Administrator
Month Ending: ***5/31/2026***

Summary

Net income is at $607,632 as of the end of May. The income statement has been updated to reflect the approved final budget. We received $318,361 in Federal and State Grant reimbursements, which increased our Days Cash on Hand. Most wages are fully expensed by the end of May, with year-round staff and some stipends still to be expensed in June.

Notes

Reporting

- Bond Compliance - Quarterly Financial Reporting, Monthly Allotment Memo

Balance Sheet

- $13,166,052 Unrestricted Cash on Hand
- Prepaids include the digital wall frame subscription and July conference travel expenses

Income Statement

- 042, 074- Foodservice Reimbursements for March were paid in May
- 102 Salaries - Accrued Educator and Paraeducator wages have been 100% expensed as of 5/31
- 125 Workers Comp- Fully expensed for the Fiscal Year
- 133 Instructional Services- Includes Yearbooks, Senya Subs, Onfire Learning, and AP Exams
- 136 Admin Support Services - Conceptual design for APEX Center Grant, which is a reimburseable expense.
- 139 Other Purchased Services - Includes the Herriman Police Dept billing for Resource Officer

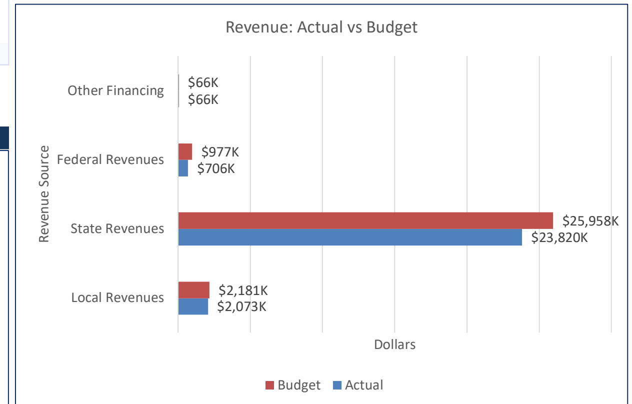
Action Items

-

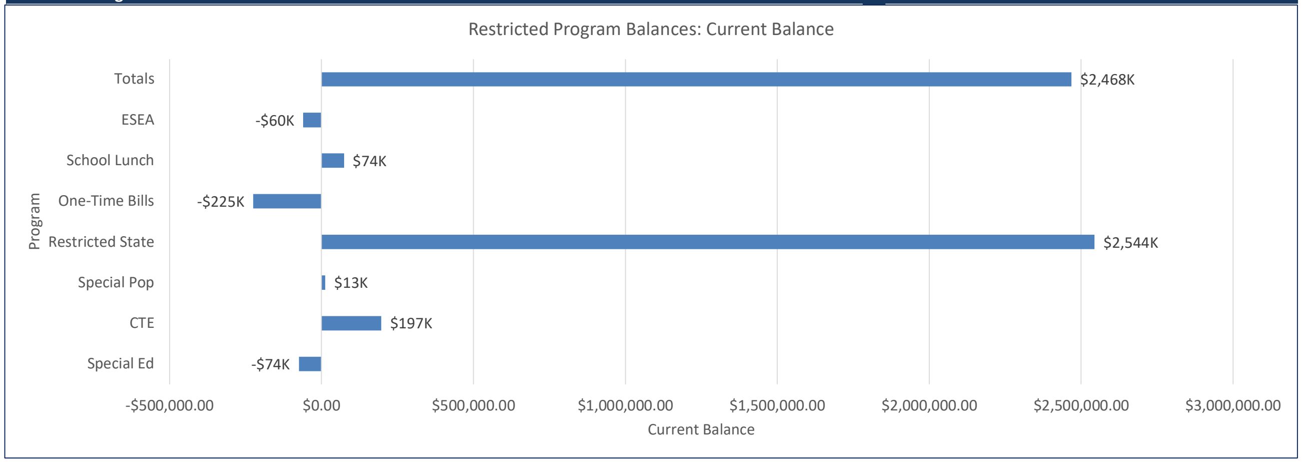
Providence Hall — Monthly Financial Scoreboard

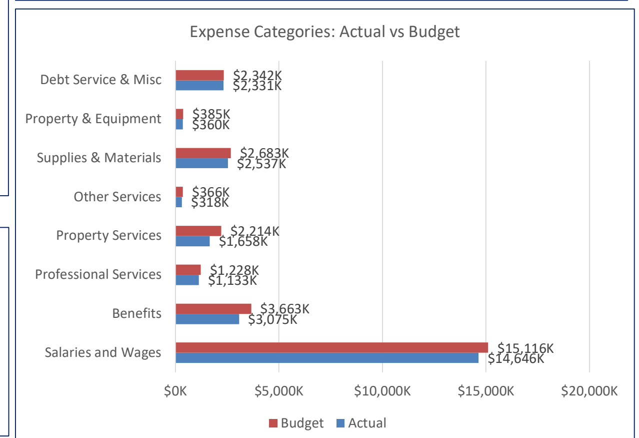
As of May 31, 2026

ADM	YTD Net Income	Waitlist	Debt Service Coverage	Unrestricted Days Cash
2,032	**$607,632**	**82**	**2.14x**	**171.6**
2011 enrolled	ON TRACK	DEMAND SIGNAL	MEETS STANDARD	MEETS STANDARD



Restricted Program Balances



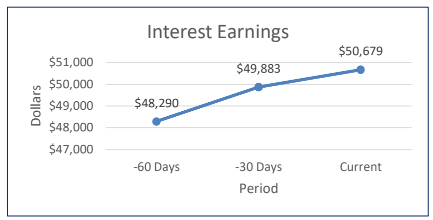


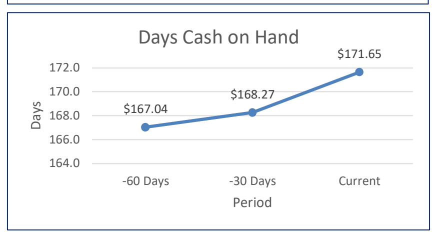
Revenue Analysis

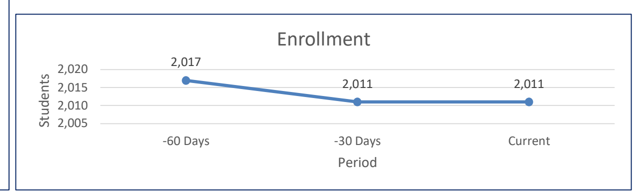
Revenue	YTD Actual	Budget	Variance	% Spent	Current Month
Local Revenues	$2,073,420	$2,180,539	($107,119)	95.1%	$168,186
State Revenues	$23,820,268	$25,957,925	($2,137,657)	91.8%	$2,161,535
Federal Revenues	$705,897	$977,496	($271,599)	72.2%	$294,930
Other Financing Proceeds	$66,292	$66,292	-	100.0%	-
Total Revenue	**$26,665,877**	**$29,182,252**	**($2,516,375)**	**91.4%**	**$2,624,651**

Expense Analysis

Expense	YTD Actual	Budget	Variance	% Spent	Current Month
Salaries and Wages	$14,645,857	$15,115,564	$469,707	96.9%	$1,460,822
Benefits	$3,074,972	$3,663,300	$588,328	83.9%	$290,406
Professional Services	$1,133,363	$1,227,735	$94,372	92.3%	$211,638
Property Services	$1,657,852	$2,214,383	$556,531	74.9%	$146,520
Other Services	$317,702	$365,656	$47,954	86.9%	$14,198
Supplies & Materials	$2,537,055	$2,682,841	$145,786	94.6%	$126,288
Property & Equipment	$360,274	$385,431	$25,157	93.5%	-
Debt Service & Misc	$2,331,170	$2,342,146	$10,976	99.5%	$6,740
Total Expenditures	**$26,058,245**	**$27,997,056**	**$1,938,811**	**93.1%**	**$2,256,612**







Providence Hall
Board Report - Balance Sheet
07/01/2025 to 05/31/2026

Assets	
Cash	
Unrestricted Cash	
Regular Checking	(135,852)
Savings	11,531,356
Money Market and CD	1,769,548
Cash on Hand	1,000
Total Unrestricted Cash	**13,166,052**
Restricted cash	
US Bank Bond Principal	621,807
US Bank Bond Interest	204,360
US Bank Bond Reserve	2,574,087
Total Restricted cash	**3,400,254**
Total Cash	**16,566,305**
Accounts receivable	
Local	-
State	-
Federal	-
Sales tax receivable	3,915
Total Accounts receivable	**3,915**
Prepaid Expenses and Deferred Charges	42,040
Total Assets	**16,612,260**
Liabilities and fund balance	
Liabilities:	
Accounts payable	138,280
P-Card liabilities	36,695
Wages and payroll taxes payable	450,712
Retirement liability payable	(106)
Wages Accrued	1,948,877
Employee Benefits Accrued	-
Unearned revenue	-
Total Liabilities:	**2,574,459**
Fund Balance:	
Beginning fund balance	13,430,170
Net income	607,632
Total Fund Balance:	**14,037,801**
Total Liabilities and fund balance	**16,612,260**

Providence Hall
Board Report - Income Statement
07/01/2025 to 05/31/2026
91.67% of the fiscal year has expired

	March Actual	April Actual	May Draft	YTD Actual	Final Budget	Actual vs Budget
Net Income (Loss)						
Revenue						
002 Local Revenue						
004Transportation Fees	3,180	3,540	480	29,400	29,340	100.20%
005 Interest Income	48,290	49,883	50,679	547,182	590,000	92.74%
006 Lunch Fee Student	42,940	30,059	36,025	385,844	385,000	100.22%
007 Lunch Fee Non Student	603	274	264	2,814	2,963	94.95%
008 Local Misc. Foodservice Sales	12,186	12,772	11,024	108,371	108,000	100.34%
009 Activities - After School Programs	69,658	38,184	32,923	451,502	455,674	99.08%
011 Student Fees	5,050	2,882	7,472	80,023	81,231	98.51%
013 Local Donations	625	206	7,953	23,528	23,551	99.90%
015 Local Parent Org & Fundraising	10,328	10,147	5,920	197,169	196,857	100.16%
016 Sales & Rentals	21,286	13,347	14,009	106,735	115,008	92.81%
017 Other Local Income	28,843	13,573	1,438	140,851	192,915	73.01%
Total 002 Local Revenue	**242,987**	**174,867**	**168,186**	**2,073,420**	**2,180,539**	**95.09%**
021 State Revenue						
022 Regular School Programs K-12	810,886	810,886	810,886	9,008,986	9,819,871	91.74%
024 Flexible Allocation	69,398	69,340	69,340	763,265	832,605	91.67%
025 Educator Salary Adjustment	158,171	158,171	158,171	1,746,396	1,904,567	91.70%
026 Class Size Reduction K-8	52,688	52,688	52,688	579,568	632,256	91.67%
028 Charter -Local Replacement	621,295	621,295	621,295	6,834,245	7,455,540	91.67%
029 Special Ed -Add-on	166,564	166,564	166,564	1,854,560	2,021,124	91.76%
030 Special Ed -Self-Contained	5,423	5,423	5,423	59,650	65,072	91.67%
031 Special Ed -Extended/State	2,891	2,891	2,891	31,802	38,289	83.06%
032 Career and Tech Education	20,162	20,712	20,712	267,950	311,089	86.13%
033 Enhancement for Accelerated Students	1,638	12,158	2,690	29,592	32,283	91.67%
034 Enhancement for At-Risk	25,936	25,936	25,936	285,294	311,230	91.67%
035 Early Interventions	-	-	32,104	67,562	80,639	83.78%
037 Digital Learning	-	-	-	78,884	78,884	100.00%
040 School Land Trust Program	-	-	-	316,548	316,548	100.00%
042 Lunch-State Liquor Tax & Food Security	14,976	-	28,314	113,458	178,856	63.44%
044 Beverley Taylor Sorenson Arts	2,917	2,917	2,917	32,083	35,000	91.67%
046 Teachers Mat. & Supp.	-	-	-	43,168	43,168	100.00%
047 Other State Revenue	40,710	-	-	211,127	212,814	99.21%
048 Stipends for Future Educators	-	-	-	5,850	5,850	100.00%
049 CTE Suicide Prevention	-	-	-	1,000	1,000	100.00%
051 Concurrent Enrollment	854	854	854	9,396	10,250	91.67%
053 Salary Supplement for Highly Needed Ed.	5,681	5,681	5,681	62,492	68,173	91.67%
055 Educator Professional Time	-	-	-	292,727	292,727	100.00%

Providence Hall

Board Report - Income Statement
07/01/2025 to 05/31/2026
91.67% of the fiscal year has expired

	March Actual	April Actual	May Draft	YTD Actual	Final Budget	Actual vs Budget
057 School Safety & Support Grant	250,455	9,775	94,906	462,872	488,133	94.83%
062 Teacher & Student Success Act TSSA	60,163	60,163	60,163	661,793	721,956	91.67%
Total 021 State Revenue	**2,310,808**	**2,025,453**	**2,161,535**	**23,820,268**	**25,957,925**	**91.76%**
071 Federal Revenue						
072 IDEA -B -Disabled	-	-	160,812	242,832	320,775	75.70%
074 National School Lunch Program	33,449	50	71,475	287,745	409,000	70.35%
079 Title 1 Disadvantaged	-	-	62,643	136,476	172,476	79.13%
080 Title II Teacher Improvement	-	-	-	13,959	50,359	27.72%
082 Federal Other	-	-	-	24,886	24,886	100.00%
Total 071 Federal Revenue	**33,449**	**50**	**294,930**	**705,897**	**977,496**	**72.21%**
091 Other Revenue						
094 Other Proceeds	-	-	-	66,292	66,292	100.00%
Total 091 Other Revenue	**-**	**-**	**-**	**66,292**	**66,292**	**100.00%**
Total Revenue	**2,587,244**	**2,200,371**	**2,624,650**	**26,665,877**	**29,182,252**	**91.38%**

Providence Hall

Board Report - Income Statement
07/01/2025 to 05/31/2026
91.67% of the fiscal year has expired

	March Actual	April Actual	May Draft	YTD Actual	Final Budget	Actual vs Budget
Expense						
102 Salaries 100						
103 Wages - Instruction Support	63,478	63,882	68,800	687,620	750,964	91.56%
104 Wages - Director & Principals	48,185	48,185	51,185	540,972	589,520	91.76%
105 Wages - Teachers	914,965	873,865	846,109	8,120,688	8,204,469	98.98%
106 Wages - Teachers-Special Ed	85,013	75,627	68,175	760,319	769,475	98.81%
107 Wages - Substitute Teacher	2,526	2,618	2,761	18,653	22,205	84.00%
108 Wages - Support Services Students- Guidance Personnel	48,274	43,892	44,506	425,353	436,687	97.40%
109 Wages - Health Services Personnel	46,856	45,034	45,538	442,646	450,993	98.15%
110 Wages - Psychological Personnel	10,620	9,804	9,139	100,566	103,896	96.79%
111 Wages - Library/Media Personnel	23,403	20,199	21,203	201,687	203,360	99.18%
112 Wages - Admin & LEA Support Staff	74,411	74,243	74,446	839,502	954,648	87.94%
113 Wages - Aides & Paraprofessionals	70,185	70,773	64,600	698,715	713,899	97.87%
114 Wages - SpEd Aide & Paraprofess	54,316	53,937	53,654	486,121	488,000	99.62%
115 Wages - Transportation	22,659	21,297	22,233	184,383	205,414	89.76%
116 Wages - Maintenance & Ops	33,409	27,373	28,840	305,851	334,978	91.30%
117 Wages - Computer & Tech	17,683	17,683	17,683	197,517	215,600	91.61%
118 Wages - Food Services	41,074	39,047	40,909	419,794	430,808	97.44%
119 Wages - Athletics Coaches	2,650	61,275	-	185,438	210,150	88.24%
120 Wages - Other Classified Personnel	700	8,765	1,040	30,032	30,500	98.47%
Total 102 Salaries 100	**1,560,407**	**1,557,499**	**1,460,822**	**14,645,857**	**15,115,564**	**96.89%**
121 Benefits 200						
122 Social Security & Medicare Tax	93,662	101,379	90,195	947,102	1,138,257	83.21%
123 Retirement Programs	76,344	82,510	73,706	771,534	931,500	82.83%
124 Health Benefits	130,480	131,616	125,393	1,313,161	1,540,150	85.26%
125 Workers comp	2,328	2,328	-	28,181	28,287	99.63%
126 State unemployment	1,367	1,318	1,113	12,494	15,107	82.71%
127 Other Employee Benefits	-	-	-	2,500	10,000	25.00%
Total 121 Benefits 200	**304,182**	**319,151**	**290,406**	**3,074,972**	**3,663,300**	**83.94%**
131 Purchased Prof & Tech Services 300						
132 Management / Business Services	2,250	2,250	3,600	32,456	35,000	92.73%
133 Instructional Services	46,422	37,177	98,336	443,965	460,098	96.49%
134 Employee Training / Development	3,205	415	384	32,726	52,284	62.59%
135 Education Support Services	18,104	16,430	19,089	139,127	161,610	86.09%
136 Administrative Support Services	-	-	1,688	36,188	34,500	104.89%
137 Computer and Tech Services	3,423	3,400	3,400	37,445	41,000	91.33%
138 Legal and Accounting	12,552	475	3,176	39,533	49,000	80.68%
139 Other Purchased Services	31,329	17,615	81,965	371,925	394,243	94.34%
Total 131 Purchased Prof & Tech Services 300	**117,286**	**77,761**	**211,638**	**1,133,363**	**1,227,735**	**92.31%**

Providence Hall

Board Report - Income Statement
07/01/2025 to 05/31/2026
91.67% of the fiscal year has expired

	March Actual	April Actual	May Draft	YTD Actual	Final Budget	Actual vs Budget
151 Purchased Property Services 400						
152 Utilities Services	5,756	6,492	9,607	95,033	109,000	87.19%
153 Cleaning Services- Custodial	17,286	17,473	17,574	225,972	242,500	93.18%
154 Repair & Maint -Facilities & Custodial	5,232	28,625	21,765	613,083	773,803	79.23%
155 Repair & Maintenance -Transportation	4,901	896	2,768	46,418	55,000	84.40%
156 Repair & Maint -Technology	609	8,345	4,070	52,472	81,200	64.62%
157 Rentals	7,713	4,121	1,255	27,582	33,321	82.78%
158 Construction Services	20,959	57,395	89,483	597,292	919,559	64.95%
Total 151 Purchased Property Services 400	**62,456**	**123,348**	**146,520**	**1,657,852**	**2,214,383**	**74.87%**
171 Other Purchased Services 500						
172 Student Transportation/Field Trips	7,227	20,946	12,082	120,159	142,583	84.27%
173 Insurance	-	-	-	115,663	116,813	99.02%
174 Communication (Telephone, Postal, Other)	785	1,082	869	11,258	13,500	83.40%
175 Advertising	1,785	153	550	5,321	9,350	56.91%
176 Printing & Binding	1,570	2,565	512	18,204	21,900	83.12%
179 Staff Travel	9,376	4,793	185	47,096	61,510	76.57%
Total 171 Other Purchased Services 500	**20,744**	**29,540**	**14,198**	**317,702**	**365,656**	**86.89%**

Providence Hall

Board Report - Income Statement
07/01/2025 to 05/31/2026
91.67% of the fiscal year has expired

	March Actual	April Actual	May Draft	YTD Actual	Final Budget	Actual vs Budget
191 Supplies & Materials 600						
192 Classroom Supplies	52,288	59,918	34,058	629,299	645,983	97.42%
193 Employee Training Supplies	1,517	340	682	16,439	24,300	67.65%
194 Student Motivation Supplies	1,658	2,659	5,445	26,934	35,850	75.13%
195 Special Ed Supplies	771	768	40	10,634	11,850	89.74%
196 Administration Supplies	3,340	2,844	6,850	66,195	72,000	91.94%
197 Board Supplies	198	215	315	3,801	4,000	95.03%
198 Vending Machines	24	-	75	499	800	62.36%
199 Maintenance & Custodial Supplies	11,564	12,008	16,327	242,363	257,378	94.17%
200 Energy-Electricity & Natural Gas	18,037	18,081	17,568	220,223	242,500	90.81%
201 Energy-Motor Fuel	6,829	9,636	4,871	45,635	47,000	97.10%
202 Textbooks & Instructional Software	2,504	3,009	2,064	270,310	270,541	99.91%
203 Lunch Program Supplies	53,503	48,525	31,210	458,515	489,060	93.75%
204 Library Books	2,037	2,139	181	16,068	18,333	87.65%
205 Computer and Tech	2,460	4,738	1,273	458,761	483,645	94.85%
206 Transportation Supplies	1,258	4,847	1,117	16,711	23,000	72.66%
207 Parent Teacher Organization	195	1,234	4,213	54,667	56,600	96.59%
208 Fund Raising	-	-	-	-	-	-
Total 191 Supplies & Materials 600	**158,183**	**170,962**	**126,288**	**2,537,055**	**2,682,841**	**94.57%**
221 Property (Equipment) 700						
224 Equipment -Instruction	-	-	-	78,131	78,131	100.00%
226 Equipment -Tech Hardware/Software	-	-	-	13,011	13,011	100.00%
227 Equipment -Facilities	-	16,934	-	149,332	174,489	85.58%
228 Equipment -Transportation	-	-	-	119,800	119,800	100.00%
Total 221 Property (Equipment) 700	**-**	**16,934**	**-**	**360,274**	**385,431**	**93.47%**
241 Other Objects 800						
242 Dues and Fees	4,408	5,102	4,451	110,502	119,154	92.74%
243 Interest Paid -Loans	138	586,522	125	1,186,147	1,186,272	99.99%
244 Principal Paid -Loans	2,150	2,157	2,164	945,515	947,715	99.77%
245 Other Debt Service Fees	-	-	-	86,090	86,090	100.00%
246 Indirect costs	-	-	-	-	-	290.20%
247 Contributions Pass Through	-	288	-	2,915	2,915	100.00%
Total 241 Other Objects 800	**6,696**	**594,068**	**6,740**	**2,331,170**	**2,342,146**	**99.53%**
Total Expense	**2,229,954**	**2,889,264**	**2,256,612**	**26,058,245**	**27,997,056**	**93.07%**
Total Net Income (Loss)	**357,290**	**(688,893)**	**368,039**	**607,632**	**1,185,196**	**51.27%**

Providence Hall
Annual Program Report UPEFS
07/01/2025 to 05/31/2026
91.67% of the fiscal year has expired

	Prior 2025 Actual	Current 2026 Actual
Balance Sheet		
Assets:		
8111 Cash in Banks	11,320,511.34	13,166,051.76
8119 Other Cash	3,577,133.18	3,400,253.66
8133 State Receivable	196,526.63	3,915.03
8134 Federal Receivable	229,569.49	-
8190 Other Current Assets	118,246.76	42,039.79
Total Assets:	**15,441,987.40**	**16,612,260.24**
Liabilities and Program Balances		
Liabilities:		
9510 Accounts payable	399,730.25	174,975.26
9540 Accrued Salaries and Withholding	1,612,087.37	2,399,483.67
Total Liabilities:	**2,011,817.62**	**2,574,458.93**
Fund Balance		
9873 Restricted	15,365,393.17	13,430,169.78
9899 Unassigned Fund Balance	(1,935,223.39)	607,631.53
Total Fund Balance	**13,430,169.78**	**14,037,801.31**
Total Liabilities and Program Balances	**15,441,987.40**	**16,612,260.24**
Total Balance Sheet	**-**	**-**

Providence Hall

Annual Program Report UPEFS
07/01/2025 to 05/31/2026
91.67% of the fiscal year has expired

	Prior 2025 Actual	Current 2026 Actual	2026 Final Budget
Net			
General Education (A) Sheet1			
Column A programs			
VAR Regular Basic Program			
Revenue			
Local other	1,629,644.89	1,575,213.27	1,683,375.93
State restricted	10,269,771.39	9,821,862.07	10,702,087.67
Other financing sources/uses	556.80	66,291.75	66,291.75
Total Revenue	**11,899,973.08**	**11,463,367.09**	**12,451,755.35**
Expenditures			
100 Salaries & wages	7,673,324.43	8,257,146.53	8,559,416.84
200 Employee benefits	1,893,469.66	1,748,438.60	2,086,837.51
3-500 Purchased Services			
300 Purchased Professional and Technical Services	852,544.58	900,179.79	969,647.20
400 Purchased property Services	4,289,936.17	274,251.85	600,620.75
500 Other Purchased Services	157,870.66	178,801.69	220,114.93
Total 3-500 Purchased Services	**5,300,351.41**	**1,353,233.33**	**1,790,382.88**
600 Supplies & materials	856,329.34	968,514.41	1,034,044.97
700 Property	233,993.82	132,811.49	132,811.49
800 Other objects	(59,116.14)	149,970.83	(96,867.21)
Total Expenditures	**15,898,352.52**	**12,610,115.19**	**13,506,626.48**
900 Transfers IN/ (OUT), net	2,254,164.04	(306,474.00)	-
Total VAR Regular Basic Program	**(1,744,215.40)**	**(1,453,222.10)**	**(1,054,871.13)**
Total Column A programs	**(1,744,215.40)**	**(1,453,222.10)**	**(1,054,871.13)**
5201 Class Size Reduction			
Revenue			
State restricted	602,446.64	579,568.40	632,256.43
Total Revenue	**602,446.64**	**579,568.40**	**632,256.43**
Expenditures			
100 Salaries & wages	499,305.27	508,958.72	510,000.00
200 Employee benefits	139,086.33	107,369.42	134,889.00
Total Expenditures	**638,391.60**	**616,328.14**	**644,889.00**
900 Transfers IN/ (OUT), net	35,944.96	-	-
Total 5201 Class Size Reduction	**-**	**(36,759.74)**	**(12,632.57)**
5321			
5321.1 State LEA Financial Systems			
Revenue			
State restricted	71,000.00	-	-
Total Revenue	**71,000.00**	**-**	**-**
Expenditures			
3-500 Purchases Services	71,000.00	-	-
Total Expenditures	**71,000.00**	**-**	**-**
Total 5321.1 State LEA Financial Systems	**-**	**-**	**-**
Total 5321	**-**	**-**	**-**
5618 EISP Licenses K-3 Reading			
Revenue			
State restricted	12,141.66	9,245.00	9,245.00
Total Revenue	**12,141.66**	**9,245.00**	**9,245.00**
Expenditures			

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	Prior 2025 Actual	Current 2026 Actual	2026 Final Budget
3-500 Purchased Services	2,666.66	-	-
600 Supplies & materials	9,475.00	9,245.00	9,245.00
Total Expenditures	**12,141.66**	**9,245.00**	**9,245.00**
Total 5618 EISP Licenses K-3 Reading	**-**	**-**	**-**
Total General Education (A) Sheet1	**(1,744,215.40)**	**(1,489,981.84)**	**(1,067,503.70)**

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	Prior 2025 Actual	Current 2026 Actual	2026 Final Budget
Special Education (B) Sheet2			
1200-1295 Regular District Programs			
1205 Special Education - Add-On			
Revenue			
State restricted	2,082,000.81	1,854,560.33	2,021,124.48
Total Revenue	**2,082,000.81**	**1,854,560.33**	**2,021,124.48**
Expenditures			
100 Salaries & wages	1,318,931.70	1,440,588.19	1,450,879.27
200 Employee benefits	328,443.64	288,210.16	323,267.00
3-500 Purchased Services	75,986.65	100,537.15	122,283.00
600 Supplies & materials	66,554.91	57,512.83	59,689.91
800 Other objects	-	234.00	234.00
Total Expenditures	**1,789,916.90**	**1,887,082.33**	**1,956,353.18**
900 Transfers IN/ (OUT), net	(292,083.91)	-	-
Total 1205 Special Education - Add-On	**-**	**(32,522.00)**	**64,771.30**
1210 Special Education - Self-Contained			
Revenue			
State restricted	66,611.07	59,649.76	65,072.47
Total Revenue	**66,611.07**	**59,649.76**	**65,072.47**
Expenditures			
100 Salaries & wages	50,000.06	43,725.11	43,725.11
200 Employee benefits	11,754.91	8,600.31	11,068.00
Total Expenditures	**61,754.97**	**52,325.42**	**54,793.11**
900 Transfers IN/ (OUT), net	(4,856.10)	-	-
Total 1210 Special Education - Self-Contained	**-**	**7,324.34**	**10,279.36**
1220 Extended Year Program for Severely Disabled			
Revenue			
State restricted	7,209.59	6,339.77	6,916.12
Total Revenue	**7,209.59**	**6,339.77**	**6,916.12**
Expenditures			
100 Salaries & wages	4,078.36	2,982.20	6,800.00
200 Employee benefits	847.92	852.36	1,124.59
3-500 Purchased Services	130.87	-	-
Total Expenditures	**5,057.15**	**3,834.56**	**7,924.59**
900 Transfers IN/ (OUT), net	(2,152.44)	-	-
Total 1220 Extended Year Program for Severely Disabled	**-**	**2,505.21**	**(1,008.47)**
1225 Special Education - State Program			
Revenue			
State restricted	24,863.21	25,462.18	27,776.93
Total Revenue	**24,863.21**	**25,462.18**	**27,776.93**
Expenditures			
100 Salaries & wages	18,579.96	11,837.49	20,000.00
200 Employee benefits	5,136.55	2,913.31	5,142.00
Total Expenditures	**23,716.51**	**14,750.80**	**25,142.00**
900 Transfers IN/ (OUT), net	(1,146.70)	-	-
Total 1225 Special Education - State Program	**-**	**10,711.38**	**2,634.93**
Total 1200-1295 Regular District Programs	**-**	**(11,981.07)**	**76,677.12**
7524 Programs for the Disabled			
IDEA Flow Through			

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	Prior 2025 Actual	Current 2026 Actual	2026 Final Budget
Revenue			
Federal restricted	318,194.38	240,523.20	314,625.85
Total Revenue	**318,194.38**	**240,523.20**	**314,625.85**
Expenditures			
100 Salaries & wages	210,599.92	208,550.01	208,550.01
200 Employee benefits	54,133.65	48,707.75	53,250.41
3-500 Purchased Services			
300 Purchased Professional and Technical Services	31,151.11	35,400.00	38,610.00
Total 3-500 Purchased Services	**31,151.11**	**35,400.00**	**38,610.00**
800 Other objects	22,309.70	4,907.22	19,368.86
Total Expenditures	**318,194.38**	**297,564.98**	**319,779.28**
Total IDEA Flow Through	**-**	**(57,041.78)**	**(5,153.43)**
Total 7524 Programs for the Disabled	**-**	**(57,041.78)**	**(5,153.43)**
7522 IDEA-B -- Preschool Disabled (Sec. 619)			
Revenue			
Federal restricted	5,257.25	1,327.28	5,167.25
Total Revenue	**5,257.25**	**1,327.28**	**5,167.25**
Expenditures			
100 Salaries & wages	4,299.99	4,300.01	4,300.00
200 Employee benefits	669.53	554.61	546.15
800 Other objects	368.60	81.71	318.10
Total Expenditures	**5,338.12**	**4,936.33**	**5,164.25**
900 Transfers IN/ (OUT), net	80.87	-	-
Total 7522 IDEA-B -- Preschool Disabled (Sec. 619)	**-**	**(3,609.05)**	**3.00**
1278 5878 Extended Year - Special Educators			
Revenue			
State restricted	5,664.80	-	3,596.00
Total Revenue	**5,664.80**	**-**	**3,596.00**
Expenditures			
100 Salaries & wages	4,950.00	1,600.00	3,200.00
200 Employee benefits	714.80	217.32	393.00
Total Expenditures	**5,664.80**	**1,817.32**	**3,593.00**
Total 1278 5878 Extended Year - Special Educators	**-**	**(1,817.32)**	**3.00**
Total Special Education (B) Sheet2	**-**	**(74,449.22)**	**71,529.69**

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	Prior 2025 Actual	Current 2026 Actual	2026 Final Budget
Career Technology (C) Sheet3			
6000 Career & Technology Basic Program – Add On			
6000 Career & Technology Basic Program – Add On			
6000 Revenue			
6000 Prior carryover	-	100,905.03	-
6000 State restricted	225,908.52	236,676.96	257,389.00
Total 6000 Revenue	**225,908.52**	**337,581.99**	**257,389.00**
6000 Expenditures			
6000 600 Supplies and materials	178.08	10,931.96	11,000.00
6000 800 Other	53,014.35	-	80,360.00
Total 6000 Expenditures	**53,192.43**	**10,931.96**	**91,360.00**
6000 Transfers	(71,811.06)	306,474.00	-
Total 6000 Career & Technology Basic Program – Add On	**100,905.03**	**633,124.03**	**166,029.00**
6015 Administration & Support Services			
Revenue			
State restricted	33,349.50	-	-
Total Revenue	**33,349.50**	**-**	**-**
Expenditures			
100 Salaries & wages	30,910.78	28,538.32	29,496.00
200 Employee benefits	2,438.72	2,281.70	1,919.00
Total Expenditures	**33,349.50**	**30,820.02**	**31,415.00**
Total 6015 Administration & Support Services	**-**	**(30,820.02)**	**(31,415.00)**
6200 Education & Training			
Revenue			
State restricted	6,652.14	-	-
Total Revenue	**6,652.14**	**-**	**-**
Expenditures			
100 Salaries & wages	5,375.02	10,000.02	10,750.00
200 Employee benefits	862.77	1,337.09	1,628.00
3-500 Purchased Services			
300 Purchased Professional and Technical Services	33.85	-	-
Total 3-500 Purchased Services	**33.85**	**-**	**-**
600 Supplies & materials	380.50	422.72	786.30
Total Expenditures	**6,652.14**	**11,759.83**	**13,164.30**
Total 6200 Education & Training	**-**	**(11,759.83)**	**(13,164.30)**
6300 Health Sci, Human Services & Public Safety			
Revenue			
State restricted	12,215.16	-	-
Total Revenue	**12,215.16**	**-**	**-**
Expenditures			
100 Salaries & wages	91,187.42	58,274.94	58,275.00
200 Employee benefits	21,095.86	12,004.09	14,250.00
3-500 Purchased Services			
300 Purchased Professional and Technical Services	17,105.30	9,000.00	9,294.00
Total 3-500 Purchased Services	**17,105.30**	**9,000.00**	**9,294.00**
600 Supplies & materials	3,640.06	27,070.37	27,151.20
800 Other objects	646.40	1,250.83	1,250.88
Total Expenditures	**133,675.04**	**107,600.23**	**110,221.08**
900 Transfers IN/ (OUT), net	121,459.88	-	-

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Total 6300 Health Sci, Human Services & Public Safety	**-**	**(107,600.23)**	**(110,221.08)**
6400 Audio/Visual Tech & Communications			
Revenue			
State restricted	9,709.83	-	-
Total Revenue	**9,709.83**	**-**	**-**
Expenditures			
100 Salaries & wages	5,315.94	14,537.55	14,537.55
200 Employee benefits	2,212.93	3,260.81	4,548.94
600 Supplies & materials	2,180.96	2,673.15	2,673.15
700 Property	-	11,839.10	11,839.10
Total Expenditures	**9,709.83**	**32,310.61**	**33,598.74**
Total 6400 Audio/Visual Tech & Communications	**-**	**(32,310.61)**	**(33,598.74)**
6500 Business, Marketing, Hospitality & Tourism			
Revenue			
State restricted	35,703.85	-	-
Total Revenue	**35,703.85**	**-**	**-**
Expenditures			
100 Salaries & wages	29,199.99	64,650.01	64,650.01
200 Employee benefits	3,533.61	13,718.07	17,059.00
3-500 Purchased Services			
300 Purchased Professional and Technical Services	-	33.85	33.85
Total 3-500 Purchased Services	**-**	**33.85**	**33.85**
600 Supplies & materials	2,625.45	18,903.59	19,864.43
800 Other objects	344.80	255.00	350.00
Total Expenditures	**35,703.85**	**97,560.52**	**101,957.29**
Total 6500 Business, Marketing, Hospitality & Tourism	**-**	**(97,560.52)**	**(101,957.29)**
6700 Information Technology			
Expenditures			
100 Salaries & wages	97,036.36	106,466.21	110,466.24
200 Employee benefits	36,228.92	24,133.62	32,408.67
600 Supplies & materials	3,068.50	25,786.08	27,257.51
800 Other objects	230.00	130.00	230.00
Total Expenditures	**136,563.78**	**156,515.91**	**170,362.42**
900 Transfers IN/ (OUT), net	136,563.78	-	-
Total 6700 Information Technology	**-**	**(156,515.91)**	**(170,362.42)**
Total 6000 Career & Technology Basic Program – Add On	**100,905.03**	**196,556.91**	**(294,689.83)**
5901 College and Career Awareness			
Revenue			
Prior carryover	420.59	-	-
State restricted	8,660.00	-	-
Total Revenue	**9,080.59**	**-**	**-**
Expenditures			
3-500 Purchased Services	150.00	-	-
600 Supplies & materials	7,749.60	-	-
800 Other objects	1,180.99	-	-
Total Expenditures	**9,080.59**	**-**	**-**
Total 5901 College and Career Awareness	**-**	**-**	**-**
Total Career Technology (C) Sheet3	**100,905.03**	**196,556.91**	**(294,689.83)**

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	Prior 2025 Actual	Current 2026 Actual	2026 Final Budget
Special Populations (D) Sheet4			
5344 Students At-Risk Add-On			
Revenue			
State restricted	289,413.60	285,294.15	311,229.98
Total Revenue	**289,413.60**	**285,294.15**	**311,229.98**
Expenditures			
100 Salaries & wages	179,606.52	225,303.29	225,797.04
200 Employee benefits	44,295.78	46,647.11	60,686.00
Total Expenditures	**223,902.30**	**271,950.40**	**286,483.04**
900 Transfers IN/ (OUT), net	(65,511.30)	-	-
Total 5344 Students At-Risk Add-On	**-**	**13,343.75**	**24,746.94**
5331 Gifted and Talented			
Revenue			
State restricted	13,455.21	11,571.77	12,623.75
Total Revenue	**13,455.21**	**11,571.77**	**12,623.75**
Expenditures			
100 Salaries & wages	10,000.03	8,999.99	9,000.00
200 Employee benefits	3,171.78	2,624.75	2,667.77
800 Other objects	1,749.94	-	1,925.66
Total Expenditures	**14,921.75**	**11,624.74**	**13,593.43**
900 Transfers IN/ (OUT), net	1,466.54	-	-
Total 5331 Gifted and Talented	**-**	**(52.97)**	**(969.68)**
5332 Advanced Placement			
Revenue			
State restricted	15,803.84	9,862.28	10,758.85
Total Revenue	**15,803.84**	**9,862.28**	**10,758.85**
Expenditures			
100 Salaries & wages	16,999.98	6,406.46	6,806.00
200 Employee benefits	4,080.26	1,646.94	1,634.50
3-500 Purchased Services			
300 Purchased Professional and Technical Services	265.00	848.00	848.00
Total 3-500 Purchased Services	**265.00**	**848.00**	**848.00**
600 Supplies & materials	-	-	-
800 Other objects	1,108.06	-	662.33
Total Expenditures	**22,453.30**	**8,901.40**	**9,950.83**
900 Transfers IN/(OUT), net	6,649.46	-	-
Total 5332 Advanced Placement	**-**	**960.88**	**808.02**
5333 Concurrent Enrollment			
Revenue			
State restricted	19,378.08	9,395.83	10,250.00
Total Revenue	**19,378.08**	**9,395.83**	**10,250.00**
Expenditures			
100 Salaries & wages	15,000.00	8,000.05	8,000.00
200 Employee benefits	3,767.33	1,979.54	2,508.87
800 Other objects	1,358.66	-	631.01
Total Expenditures	**20,125.99**	**9,979.59**	**11,139.88**
900 Transfers IN/ (OUT), net	747.91	-	-
Total 5333 Concurrent Enrollment	**-**	**(583.76)**	**(889.88)**
5612 International Baccalaureate Program			

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	Prior 2025 Actual	Current 2026 Actual	2026 Final Budget
Revenue			
State restricted	8,900.00	8,158.33	8,900.00
Total Revenue	**8,900.00**	**8,158.33**	**8,900.00**
Expenditures			
800 Other objects	8,900.00	8,900.00	8,900.00
Total Expenditures	**8,900.00**	**8,900.00**	**8,900.00**
Total 5612 International Baccalaureate Program	**-**	**(741.67)**	**-**
Total Special Populations (D) Sheet4	**-**	**12,926.23**	**23,695.40**

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	Prior 2025 Actual	Current 2026 Actual	2026 Final Budget
Restricted State or Federal (H) Sheet5			
5619 Charter School Local Replacement			
Revenue			
State restricted	6,766,680.00	6,834,245.00	7,455,540.00
Total Revenue	**6,766,680.00**	**6,834,245.00**	**7,455,540.00**
Expenditures			
100 Salaries & wages	322,629.75	293,202.90	322,330.12
200 Employee benefits	89,819.10	83,961.25	93,884.00
3-500 Purchased Services			
300 Purchased Professional and Technical Services	190.25	6,813.50	6,950.00
400 Purchased property Services	755,258.70	1,037,377.55	1,260,664.94
500 Other Purchased Services	82,656.48	115,662.60	116,812.60
Total 3-500 Purchased Services	**838,105.43**	**1,159,853.65**	**1,384,427.54**
600 Supplies & materials	403,909.30	463,561.02	501,711.20
700 Property	110,946.25	64,229.48	89,386.66
800 Other objects	2,109,734.73	2,131,662.48	2,133,987.03
Total Expenditures	**3,875,144.56**	**4,196,470.78**	**4,525,726.55**
900 Transfers IN/ (OUT), net	(2,891,535.44)	-	-
Total 5619 Charter School Local Replacement	**-**	**2,637,774.22**	**2,929,813.45**
5420 School Land Trust Program			
Revenue			
State restricted	312,111.36	316,548.26	316,548.26
Total Revenue	**312,111.36**	**316,548.26**	**316,548.26**
Expenditures			
100 Salaries & wages	139,491.09	168,072.79	168,072.79
200 Employee benefits	35,938.76	33,221.86	38,065.12
3-500 Purchased Services	-	2,526.24	3,351.24
600 Supplies & materials	136,681.51	112,308.52	107,273.93
Total Expenditures	**312,111.36**	**316,129.41**	**316,763.08**
Total 5420 School Land Trust Program	**-**	**418.85**	**(214.82)**
5666 Grants for Professional Learning			
Revenue			
State restricted	10,099.53	-	-
Total Revenue	**10,099.53**	**-**	**-**
Expenditures			
100 Salaries & wages	7,250.00	-	-
200 Employee benefits	1,703.30	-	-
800 Other objects	1,313.51	-	-
Total Expenditures	**10,266.81**	**-**	**-**
900 Transfers IN/ (OUT), net	167.28	-	-
Total 5666 Grants for Professional Learning	**-**	**-**	**-**
5876 Educator Salary Adjustments			
Revenue			
Prior carryover	183,010.80	19,249.35	-
State restricted	1,666,334.08	1,746,396.06	1,904,567.31
Total Revenue	**1,849,344.88**	**1,765,645.41**	**1,904,567.31**
Expenditures			
100 Salaries & wages	1,605,420.76	1,520,120.52	1,528,173.87
200 Employee benefits	224,674.77	322,668.41	393,523.18
Total Expenditures	**1,830,095.53**	**1,842,788.93**	**1,921,697.05**

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	Prior 2025 Actual	Current 2026 Actual	2026 Final Budget
Total 5876 Educator Salary Adjustments	**19,249.35**	**(77,143.52)**	**(17,129.74)**
5674 Suicide Prevention			
Revenue			
State restricted	1,000.00	1,000.00	1,000.00
Total Revenue	**1,000.00**	**1,000.00**	**1,000.00**
Expenditures			
3-500 Purchased Services			
300 Purchased Professional and Technical Services	-	200.00	200.00
Total 3-500 Purchased Services	**-**	**200.00**	**200.00**
600 Supplies & materials	1,000.00	800.00	800.00
Total Expenditures	**1,000.00**	**1,000.00**	**1,000.00**
Total 5674 Suicide Prevention	**-**	**-**	**-**
column AA Other State			
5295 Professional Development			
Revenue			
State restricted	360.00	275.00	275.00
Total Revenue	**360.00**	**275.00**	**275.00**
Expenditures			
3-500 Purchased Services			
300 Purchased Professional and Technical Services	313.18	275.00	275.00
Total 3-500 Purchased Services	**313.18**	**275.00**	**275.00**
800 Other objects	46.82	-	-
Total Expenditures	**360.00**	**275.00**	**275.00**
Total 5295 Professional Development	**-**	**-**	**-**
5644 STEM Endorsement Incentive.			
Revenue			
State restricted	1,000.00	-	-
Total Revenue	**1,000.00**	**-**	**-**
Expenditures			
100 Salaries & wages	1,000.00	-	-
200 Employee benefits	139.00	-	-
Total Expenditures	**1,139.00**	**-**	**-**
900 Transfers IN/ (OUT), net	139.00	-	-
Total 5644 STEM Endorsement Incentive.	**-**	**-**	**-**
5655 DIgital Teaching & Learning Program			
Revenue			
State restricted	104,655.14	78,883.77	78,883.77
Total Revenue	**104,655.14**	**78,883.77**	**78,883.77**
Expenditures			
3-500 Purchased Services			
300 Purchased Professional and Technical Services	4,017.00	4,115.00	4,115.00
Total 3-500 Purchased Services	**4,017.00**	**4,115.00**	**4,115.00**
600 Supplies & materials	100,638.14	74,768.77	74,768.77
Total Expenditures	**104,655.14**	**78,883.77**	**78,883.77**
Total 5655 DIgital Teaching & Learning Program	**-**	**-**	**-**
5677 Computer Science Initiative for Public Schools			
Revenue			
State restricted	89,500.00	31,272.97	53,700.00

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	Prior 2025 Actual	Current 2026 Actual	2026 Final Budget
Total Revenue	**89,500.00**	**31,272.97**	**53,700.00**
Expenditures			
100 Salaries & wages	1,600.00	1,900.00	1,900.00
200 Employee benefits	422.81	528.00	531.61
3-500 Purchased Services			
300 Purchased Professional and Technical Services	-	345.87	603.11
500 Other Purchased Services	5,218.79	4,204.83	6,000.00
Total 3-500 Purchased Services	**5,218.79**	**4,550.70**	**6,603.11**
600 Supplies & materials	70,618.34	33,635.62	44,696.89
800 Other objects	11,640.06	-	-
Total Expenditures	**89,500.00**	**40,614.32**	**53,731.61**
Total 5677 Computer Science Initiative for Public Schools	**-**	**(9,341.35)**	**(31.61)**
5673 Electronic Cigarette Substance & Nicotine Prevention			
Revenue			
State restricted	4,000.00	4,000.00	4,000.00
Total Revenue	**4,000.00**	**4,000.00**	**4,000.00**
Expenditures			
100 Salaries & wages	2,600.00	2,600.00	2,600.00
200 Employee benefits	429.64	405.56	412.99
3-500 Purchased Services			
300 Purchased Professional and Technical Services	970.36	1,000.00	1,000.00
Total 3-500 Purchased Services	**970.36**	**1,000.00**	**1,000.00**
Total Expenditures	**4,000.00**	**4,005.56**	**4,012.99**
Total 5673 Electronic Cigarette Substance & Nicotine Prevention	**-**	**(5.56)**	**(12.99)**
5915 STEM Action Center Grant			
Revenue			
State restricted	1,000.00	-	-
Total Revenue	**1,000.00**	**-**	**-**
Expenditures			
100 Salaries & wages	1,000.00	-	-
Total Expenditures	**1,000.00**	**-**	**-**
Total 5915 STEM Action Center Grant	**-**	**-**	**-**
5659 Education Support Professional Bonus			
Revenue			
State restricted	-	107,285.68	107,285.68
Total Revenue	**-**	**107,285.68**	**107,285.68**
Expenditures			
100 Salaries & wages	-	93,739.63	94,239.63
200 Employee benefits	-	15,720.90	15,767.13
Total Expenditures	**-**	**109,460.53**	**110,006.76**
Total 5659 Education Support Professional Bonus	**-**	**(2,174.85)**	**(2,721.08)**
Total column AA Other State	**-**	**(11,521.76)**	**(2,765.68)**
5678 Teacher and Student Success Program (TSSA)			
Revenue			
State restricted	635,962.35	661,793.14	721,956.16
Total Revenue	**635,962.35**	**661,793.14**	**721,956.16**
Expenditures			
100 Salaries & wages	266,426.82	321,799.16	338,548.26

Providence Hall
Annual Program Report UPEFS
07/01/2025 to 05/31/2026
91.67% of the fiscal year has expired

	Prior 2025 Actual	Current 2026 Actual	2026 Final Budget
200 Employee benefits	70,611.56	70,798.92	85,351.00
3-500 Purchased Services	30,613.01	19,095.83	19,095.83
600 Supplies & materials	118,535.11	190,057.11	190,468.50
700 Property	-	66,291.75	66,291.75
Total Expenditures	**486,186.50**	**668,042.77**	**699,755.34**
900 Transfers IN/ (OUT), net	(149,775.85)	-	-
Total 5678 Teacher and Student Success Program (TSSA)	**-**	**(6,249.63)**	**22,200.82**
5679 column Z			
5679 Student Health and Counseling Support Program			
Revenue			
State restricted	88,050.37	67,561.88	80,639.02
Total Revenue	**88,050.37**	**67,561.88**	**80,639.02**
Expenditures			
100 Salaries & wages	121,400.01	75,900.07	75,900.07
200 Employee benefits	32,981.89	14,728.41	16,065.64
800 Other objects	11,451.53	5,408.83	12,300.87
Total Expenditures	**165,833.43**	**96,037.31**	**104,266.58**
Total 5679 Student Health and Counseling Support Program	**(77,783.06)**	**(28,475.43)**	**(23,627.56)**
900 Transfers IN/ (OUT), net	77,783.06	-	-
Total 5679 column Z	**-**	**(28,475.43)**	**(23,627.56)**
5813 Stipends for Future Educators			
Revenues			
State restricted	6,000.00	5,850.00	5,850.00
Total Revenues	**6,000.00**	**5,850.00**	**5,850.00**
Expenditures			
800 Other objects	6,000.00	5,850.00	5,850.00
Total Expenditures	**6,000.00**	**5,850.00**	**5,850.00**
Total 5813 Stipends for Future Educators	**-**	**-**	**-**
column AB Federal Other			
7380 ETI E-rate			
Revenue			
Federal restricted	115,583.55	24,885.99	24,885.99
Total Revenue	**115,583.55**	**24,885.99**	**24,885.99**
Expenditures			
700 Property	285,139.91	-	-
Total Expenditures	**285,139.91**	**-**	**-**
900 Transfers IN/ (OUT), net	169,556.36	-	-
Total 7380 ETI E-rate	**-**	**24,885.99**	**24,885.99**
Total column AB Federal Other	**-**	**24,885.99**	**24,885.99**
5431 Catalyst Center Grant			
Revenue			
State restricted	-	40,710.00	42,397.50
Total Revenue	**-**	**40,710.00**	**42,397.50**
Expenditures			
3-500 Puchased services	-	36,187.50	36,187.50
800 Other objects	-	-	6,210.00
Total Expenditures	**-**	**36,187.50**	**42,397.50**
Total 5431 Catalyst Center Grant	**-**	**4,522.50**	**-**

Providence Hall

Annual Program Report UPEFS
07/01/2025 to 05/31/2026
91.67% of the fiscal year has expired

	Prior 2025 Actual	Current 2026 Actual	2026 Final Budget
Total Restricted State or Federal (H) Sheet5	**19,249.35**	**2,544,211.22**	**2,933,162.46**

Providence Hall
Annual Program Report UPEFS
07/01/2025 to 05/31/2026
91.67% of the fiscal year has expired

	Prior 2025 Actual	Current 2026 Actual	2026 Final Budget
One-Time and Other Bills (I) Sheet6			
5651 Educator Professional Time			
Revenue			
State restricted	277,103.98	292,726.70	292,726.70
Total Revenue	**277,103.98**	**292,726.70**	**292,726.70**
Expenditures			
100 Salaries & wages	226,719.01	185,569.24	237,250.77
200 Employee benefits	52,388.43	41,059.38	54,053.93
Total Expenditures	**279,107.44**	**226,628.62**	**291,304.70**
900 Transfers IN/ (OUT), net	2,003.46	-	-
Total 5651 Educator Professional Time	**-**	**66,098.08**	**1,422.00**
5665 Grow Your Own Teacher & Counselor			
Revenue			
State restricted	11,326.39	-	-
Total Revenue	**11,326.39**	**-**	**-**
Expenditures			
100 Salaries & wages	500.00	-	-
3-500 Purchased Services	10,826.39	-	-
Total Expenditures	**11,326.39**	**-**	**-**
Total 5665 Grow Your Own Teacher & Counselor	**-**	**-**	**-**
5868 Teacher Materials & Supplies			
Revenue			
State restricted	43,047.50	43,167.50	43,167.50
Total Revenue	**43,047.50**	**43,167.50**	**43,167.50**
Expenditures			
600 Supplies & materials	45,268.05	43,167.50	43,167.50
Total Expenditures	**45,268.05**	**43,167.50**	**43,167.50**
900 Transfers IN/ (OUT), net	2,220.55	-	-
Total 5868 Teacher Materials & Supplies	**-**	**-**	**-**
5807 Teacher Salary Supplemental Program (TSSP)			
Revenue			
Prior carryover	62,304.84	67,952.13	-
State restricted	100,502.84	62,491.99	68,173.08
Total Revenue	**162,807.68**	**130,444.12**	**68,173.08**
Expenditures			
100 Salaries & wages	76,937.22	107,870.80	107,134.00
200 Employee benefits	17,918.33	19,803.71	30,891.04
Total Expenditures	**94,855.55**	**127,674.51**	**138,025.04**
Total 5807 Teacher Salary Supplemental Program (TSSP)	**67,952.13**	**2,769.61**	**(69,851.96)**
5882 BTS Arts Program			
Revenue			
State restricted	36,000.00	32,083.33	35,000.00
Total Revenue	**36,000.00**	**32,083.33**	**35,000.00**
Expenditures			
100 Salaries & wages	47,350.05	52,950.04	52,950.04
200 Employee benefits	22,382.46	17,278.78	19,253.00
Total Expenditures	**69,732.51**	**70,228.82**	**72,203.04**
900 Transfers IN/ (OUT), net	33,732.51	-	-
Total 5882 BTS Arts Program	**-**	**(38,145.49)**	**(37,203.04)**

Providence Hall
Annual Program Report UPEFS
07/01/2025 to 05/31/2026
91.67% of the fiscal year has expired

	Prior 2025 Actual	Current 2026 Actual	2026 Final Budget
5390 Fiscal Flexibility Program			
Expenditures			
100 Salaries & wages	438,822.81	257,546.01	269,270.08
200 Employee benefits	50,935.69	24,562.03	26,697.22
600 Supplies & materials	134,227.20	-	-
Total Expenditures	**623,985.70**	**282,108.04**	**295,967.30**
900 Transfers IN/ (OUT), net	623,985.70	-	-
Total 5390 Fiscal Flexibility Program	**-**	**(282,108.04)**	**(295,967.30)**
5914 School Safety & Support			
Revenue			
State restricted	210,146.83	462,872.08	488,132.80
Total Revenue	**210,146.83**	**462,872.08**	**488,132.80**
Expenditures			
100 Salries & wages	7,848.00	7,848.00	7,848.00
200 Employee benefits	1,152.00	1,384.70	1,152.00
3-500 Purchased services	27,438.39	313,363.04	319,632.38
600 Supplies & materials	5,280.00	14,292.00	14,292.00
700 Property	163,537.04	85,102.03	85,102.03
800 Other objects	4,891.40	14,503.57	60,106.39
Total Expenditures	**210,146.83**	**436,493.34**	**488,132.80**
Total 5914 School Safety & Support	**-**	**26,378.74**	**-**
Total One-Time and Other Bills (I) Sheet6	**67,952.13**	**(225,007.10)**	**(401,600.30)**

Providence Hall
Annual Program Report UPEFS
07/01/2025 to 05/31/2026
91.67% of the fiscal year has expired

	Prior 2025 Actual	Current 2026 Actual	2026 Final Budget
Non-Instructional (J) Sheet7			
Food Service			
807X			
Revenue			
Prior carryover	315,815.10	182,436.83	-
Local other	426,041.62	498,206.49	497,163.00
State restricted	173,212.02	113,458.00	178,856.00
Federal restricted	391,997.48	287,744.56	409,000.00
Total Revenue	**1,307,066.22**	**1,081,845.88**	**1,085,019.00**
Expenditures			
100 Salaries & wages	391,128.32	406,191.35	417,205.00
200 Employee benefits	78,882.62	95,153.07	111,650.72
3-500 Purchased Services			
300 Purchased Professional and Technical Services	754.00	1,084.17	1,300.00
400 Purchased property Services	20,896.69	31,939.31	32,200.00
500 Other Purchased Services	23.97	239.50	2,500.00
Total 3-500 Purchased Services	**21,674.66**	**33,262.98**	**36,000.00**
600 Supplies & materials	556,853.17	471,580.38	502,125.16
800 Other objects	85,993.24	2,610.50	92,610.50
Total Expenditures	**1,134,532.01**	**1,008,798.28**	**1,159,591.38**
Total 807X	**172,534.21**	**73,047.60**	**(74,572.38)**
8079			
Revenue			
Federal restricted	6,440.78	-	-
Total Revenue	**6,440.78**	**-**	**-**
Expenditures			
600 Supplies & materials	6,440.78	-	-
Total Expenditures	**6,440.78**	**-**	**-**
Total 8079	**-**	**-**	**-**
8084 Summer EBT			
Revenue			
Federal restricted	-	981.82	981.82
Total Revenue	**-**	**981.82**	**981.82**
Total 8084 Summer EBT	**-**	**981.82**	**981.82**
900 Transfers IN/ (OUT), net	9,902.62	-	-
Total Food Service	**182,436.83**	**74,029.42**	**(73,590.56)**
Total Non-Instructional (J) Sheet7	**182,436.83**	**74,029.42**	**(73,590.56)**

Providence Hall
Annual Program Report UPEFS
07/01/2025 to 05/31/2026
91.67% of the fiscal year has expired

	Prior 2025 Actual	Current 2026 Actual	2026 Final Budget
ESEA (L) Sheet 8			
7801 Fed ESEA Title I A			
Title I			
Revenue			
Federal restricted	129,573.03	136,475.65	172,475.80
Total Revenue	**129,573.03**	**136,475.65**	**172,475.80**
Expenditures			
100 Salaries & wages	106,298.46	139,681.53	147,492.51
200 Employee benefits	16,494.58	18,199.93	20,172.81
800 Other objects	9,084.81	4,545.28	10,617.88
Total Expenditures	**131,877.85**	**162,426.74**	**178,283.20**
Total Title I	**(2,304.82)**	**(25,951.09)**	**(5,807.40)**
900 Transfers IN/ (OUT), net	2,304.82	-	-
Total 7801 Fed ESEA Title I A	**-**	**(25,951.09)**	**(5,807.40)**
7860 Fed ESEA Title II A - Teacher Quality			
Title II			
Revenue			
Federal restricted	23,000.00	-	34,913.41
Total Revenue	**23,000.00**	**-**	**34,913.41**
Expenditures			
3-500 Purchased Services			
300 Purchased Professional and Technical Services	9,367.11	14,118.76	14,118.76
500 Other Purchased Services	12,020.28	18,645.33	18,645.33
Total 3-500 Purchased Services	**21,387.39**	**32,764.09**	**32,764.09**
800 Other objects	1,612.61	-	2,149.32
Total Expenditures	**23,000.00**	**32,764.09**	**34,913.41**
Total Title II	**-**	**(32,764.09)**	**-**
Total 7860 Fed ESEA Title II A - Teacher Quality	**-**	**(32,764.09)**	**-**
7880 Fed ESEA Title III A - English Language Acquisition			
Revenue			
Federal restricted	13,583.55	13,958.52	15,445.64
Total Revenue	**13,583.55**	**13,958.52**	**15,445.64**
Expenditures			
3-500 Purchased Services			
300 Purchased Professional and Technical Services	867.90	2,670.57	2,670.57
Total 3-500 Purchased Services	**867.90**	**2,670.57**	**2,670.57**
600 Supplies & materials	11,763.26	11,824.21	11,824.21
800 Other objects	952.39	859.31	950.86
Total Expenditures	**13,583.55**	**15,354.09**	**15,445.64**
Total 7880 Fed ESEA Title III A - English Language Acquisition	**-**	**(1,395.57)**	**-**
7890 Fed ESEA Title IV A - Student Support & Acad. Enrich.			
Revenue			
Federal restricted	10,000.00	-	-
Total Revenue	**10,000.00**	**-**	**-**
Expenditures			
3-500 Purchased Services	9,298.87	-	-
800 Other objects	701.13	-	-
Total Expenditures	**10,000.00**	**-**	**-**
Total 7890 Fed ESEA Title IV A - Student Support & Acad. Enrich.	**-**	**-**	**-**

Providence Hall
Annual Program Report UPEFS
07/01/2025 to 05/31/2026
91.67% of the fiscal year has expired

	Prior 2025 Actual	Current 2026 Actual	2026 Final Budget
Total ESEA (L) Sheet 8	**-**	**(60,110.75)**	**(5,807.40)**
Prior carryover offset	(561,551.33)	(370,543.34)	-
Total Net	**(1,935,223.39)**	**607,631.53**	**1,185,195.76**

Finance & Accounting Report

Summary, Notes & Action Items

Prepared by: Beverly Ledward, Business Administrator
Month Ending: ***6/30/2026***

Summary

Providence Hall closed FY26 (fiscal year ending June 30, 2026) in a strong financial position, with all key scoreboard metrics meeting standard. Total revenue finished ahead of budget and total expenditures came in under budget, producing positive net income for the year. Unrestricted days cash on hand continued to improve and comfortably exceeds targets. Debt service coverage remains above the bond covenant. The reported enrollment is the final FY26 count, with waitlist current as of 8/12/2026.

Notes

Reporting

- ✔ Bond Compliance - Monthly Allotment Memo
- ✔ Final Budget submitted to UPEFS and the State Auditor

Balance Sheet

- Unrestricted Cash on Hand increased to $13,340,176
- Final FY26 Accrued wages are paid on 8/10/2026

Income Statement

- 004 Lunch Fee Student - Student lunch balances are deferred to the next Fiscal Year
- 012 Other Local Income - Includes retirement forfeiture funds, P-card rebate, and a reimbursement from the CTE Consortium
- 073 National School Lunch - Reimbursement for April and May
- 092 Other Proceeds - Journal Entry for renewal of portable lease, offset recorded on line 229 Buildings
- 101 Total Salaries - no accrued wages earned in June, resulting in lower expense
- 121 Total Benefits - benefit accrual entered for accrued wages that are payable from July 10th - August 10th

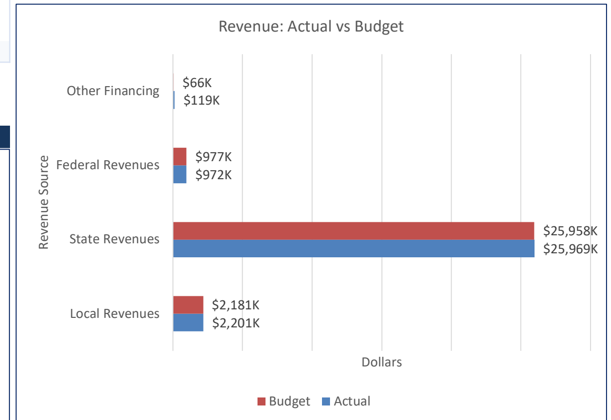
Action Items

-

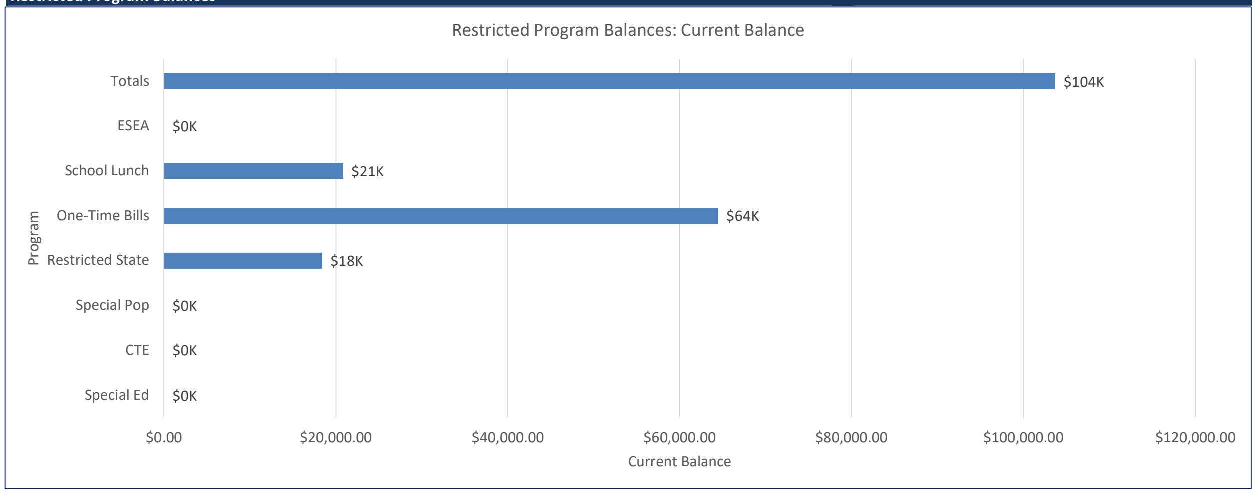
Providence Hall — Monthly Financial Scoreboard

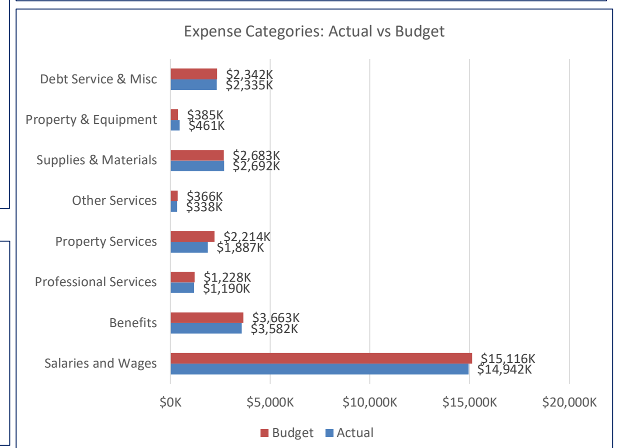
As of June 30, 2026

ADM	YTD Net Income	Waitlist	Debt Service Coverage	Unrestricted Days Cash
2,032	$1,833,465	77	2.08x	173.9
2011 enrolled	ON TRACK	DEMAND SIGNAL	MEETS STANDARD	MEETS STANDARD



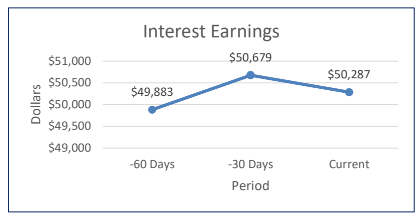
Restricted Program Balances





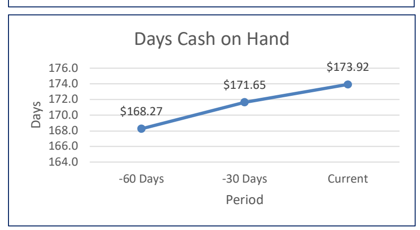
Revenue Analysis

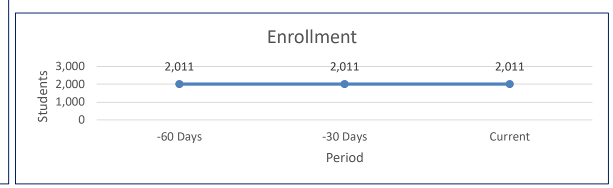
Revenue	YTD Actual	Budget	Variance	% Spent	Current Month
Local Revenues	$2,200,907	$2,180,539	$20,368	100.9%	$127,492
State Revenues	$25,968,952	$25,957,925	$11,027	100.0%	$2,148,684
Federal Revenues	$972,081	$977,496	($5,415)	99.4%	$266,183
Other Financing Proceeds	$119,127	$66,292	$52,835	179.7%	$52,836
Total Revenue	**$29,261,067**	**$29,182,252**	**$78,815**	**100.3%**	**$2,595,195**



Expense Analysis

Expense	YTD Actual	Budget	Variance	% Spent	Current Month
Salaries and Wages	$14,941,535	$15,115,564	$174,029	98.8%	$303,897
Benefits	$3,582,496	$3,663,300	$80,804	97.8%	$507,586
Professional Services	$1,189,512	$1,227,735	$38,223	96.9%	$56,242
Property Services	$1,887,337	$2,214,383	$327,046	85.2%	$232,716
Other Services	$338,091	$365,656	$27,565	92.5%	$20,389
Supplies & Materials	$2,692,397	$2,682,841	($9,556)	100.4%	$154,775
Property & Equipment	$461,407	$385,431	($75,976)	119.7%	$97,902
Debt Service & Misc	$2,334,827	$2,342,146	$7,319	99.7%	$3,564
Total Expenditures	**$27,427,602**	**$27,997,056**	**$569,454**	**98.0%**	**$1,377,071**





Providence Hall
Board Report - Balance Sheet
07/01/2025 to 06/30/2026

Assets	
Cash	
Unrestricted Cash	
Regular Checking	(112,434)
Savings	11,676,216
Money Market and CD	1,775,394
Cash on Hand	1,000
Total Unrestricted Cash	**13,340,176**
Restricted cash	
US Bank Bond Principal	701,435
US Bank Bond Interest	310,509
US Bank Bond Reserve	2,580,740
Total Restricted cash	**3,592,684**
Total Cash	**16,932,860**
Accounts receivable	
Local	49,535
State	99,732
Federal	77,182
Sales tax receivable	4,548
Total Accounts receivable	**230,997**
Prepaid Expenses and Deferred Charges	49,309
Total Assets	**17,213,167**
Liabilities and fund balance	
Liabilities:	
Accounts payable	219,865
P-Card liabilities	476
Wages and payroll taxes payable	384,818
Wages Accrued	1,101,131
Employee Benefits Accrued	222,650
Unearned revenue	20,591
Total Liabilities:	**1,949,531**
Fund Balance:	
Beginning fund balance	13,430,170
Net income	1,833,466
Total Fund Balance:	**15,263,635**
Total Liabilities and fund balance	**17,213,167**

Providence Hall

Board Report - Income Statement
07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

	April Actual	May Actual	June Draft	YTD Actual	Original Budget	Final Budget	Actual vs Budget
Net Income (Loss)							
Revenue							
001 Local Revenue							
002 Transportation Fees	3,540	480	-	29,400	28,640	29,340	100.20%
003 Interest Income	49,883	50,679	50,287	597,469	550,000	590,000	101.27%
004 Lunch Fee Student	30,059	36,025	(18,506)	367,338	360,000	385,000	95.41%
005 Lunch Fee Non Student	274	264	175	2,989	3,000	2,963	100.86%
006 Local Misc. Foodservice Sales	12,772	11,024	-	108,371	100,000	108,000	100.34%
007 Activities - After School Programs	38,184	33,093	7,328	459,000	339,000	455,674	100.73%
008 Student Fees	2,882	7,302	1,701	81,554	67,500	81,231	100.40%
009 Local Donations	206	7,953	4,030	27,557	26,250	23,551	117.01%
010 Local Parent Org & Fundraising	10,147	5,915	9,717	206,881	201,000	196,857	105.09%
011 Sales & Rentals	13,347	14,009	11,845	118,581	120,600	115,008	103.11%
012 Other Local Income	13,573	1,438	60,916	201,767	172,600	192,915	104.59%
Total 001 Local Revenue	**174,867**	**168,181**	**127,492**	**2,200,907**	**1,968,590**	**2,180,539**	**100.93%**
021 State Revenue							
022 Regular School Programs K-12	810,886	810,886	809,866	9,818,851	9,817,468	9,819,871	99.99%
023 Flexible Allocation	69,340	69,340	69,340	832,605	832,781	832,605	100.00%
024 Educator Salary Adjustment	158,171	158,171	158,171	1,904,567	1,904,567	1,904,567	100.00%
025 Class Size Reduction K-8	52,688	52,688	53,023	632,591	632,256	632,256	100.05%
026 Charter -Local Replacement	621,295	621,295	621,295	7,455,540	7,455,540	7,455,540	100.00%
027 Special Ed -Add-on	166,564	166,564	166,564	2,021,124	2,021,124	2,021,124	100.00%
028 Special Ed -Self-Contained	5,423	5,423	5,423	65,072	65,072	65,072	100.00%
029 Special Ed -Extended/State	2,891	2,891	7,299	39,101	38,289	38,289	102.12%
030 Career and Tech Education	20,712	20,712	43,139	311,089	309,439	311,089	100.00%
031 Enhancement for Accelerated Students	12,158	2,690	7,725	37,318	32,659	32,283	115.60%
032 Enhancement for At-Risk	25,936	25,936	25,936	311,230	311,230	311,230	100.00%
033 Early Interventions	-	32,104	13,077	80,639	80,639	80,639	100.00%
034 Digital Learning	-	-	-	78,884	78,884	78,884	100.00%
035 School Land Trust Program	-	-	-	316,548	316,548	316,548	100.00%
036 Lunch-State Liquor Tax & Food Security	-	28,314	70,959	184,417	174,000	178,856	103.11%
037 Beverley Taylor Sorenson Arts	2,917	2,917	2,917	35,000	35,000	35,000	100.00%
038 Teachers Mat. & Supp.	-	-	-	43,168	43,168	43,168	100.00%
039 Other State Revenue	-	-	1,991	213,118	300,166	212,814	100.14%
040 Stipends for Future Educators	-	-	-	5,850	5,850	5,850	100.00%
041 CTE Suicide Prevention	-	-	-	1,000	1,000	1,000	100.00%
042 Concurrent Enrollment	854	854	854	10,250	10,250	10,250	100.00%
043 Salary Supplement for Highly Needed Ed.	5,681	5,681	5,681	68,173	68,173	68,173	100.00%
044 Educator Professional Time	-	-	-	292,727	292,727	292,727	100.00%

Providence Hall

Board Report - Income Statement
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100.00% of the fiscal year has expired

	April Actual	May Actual	June Draft	YTD Actual	Original Budget	Final Budget	Actual vs Budget
045 School Safety & Support Grant	9,775	94,906	25,261	488,133	693,712	488,133	100.00%
046 Teacher & Student Success Act TSSA	60,163	60,163	60,163	721,956	721,956	721,956	100.00%
Total 021 State Revenue	**2,025,453**	**2,161,535**	**2,148,684**	**25,968,952**	**26,242,499**	**25,957,925**	**100.04%**
071 Federal Revenue							
072 IDEA -B -Disabled	-	160,812	77,942	320,775	318,076	320,775	100.00%
073 National School Lunch Program	50	71,475	115,841	403,585	409,000	409,000	98.68%
074 Title 1 Disadvantaged	-	62,643	36,000	172,476	171,114	172,476	100.00%
075 Title II Teacher Improvement	-	-	36,401	50,359	50,359	50,359	100.00%
076 Federal Other	-	-	-	24,886	24,886	24,886	100.00%
Total 071 Federal Revenue	**50**	**294,930**	**266,183**	**972,081**	**973,435**	**977,496**	**99.45%**
091 Other Revenue							
092 Other Proceeds	-	-	52,836	119,127	-	66,292	179.70%
Total 091 Other Revenue	**-**	**-**	**52,836**	**119,127**	**-**	**66,292**	**179.70%**
Total Revenue	**2,200,371**	**2,624,646**	**2,595,195**	**29,261,068**	**29,184,524**	**29,182,252**	**100.27%**

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	April Actual	May Actual	June Draft	YTD Actual	Original Budget	Final Budget	Actual vs Budget
Expense							
101 Salaries 100							
102 Wages - Instruction Support	63,882	68,800	53,871	741,491	757,066	750,964	98.74%
103 Wages - Director & Principals	48,185	51,185	52,579	593,551	590,820	589,520	100.68%
104 Wages - Teachers	873,865	842,714	22,058	8,136,413	8,228,689	8,204,469	99.17%
105 Wages - Teachers-Special Ed	75,627	66,489	11,700	770,333	790,779	769,475	100.11%
106 Wages - Substitute Teacher	2,618	2,761	3,155	21,808	17,289	22,205	98.21%
107 Wages - Support Services Students- Guidance Personnel	43,892	44,506	550	425,903	436,087	436,687	97.53%
108 Wages - Health Services Personnel	45,034	45,538	7,124	449,770	463,686	450,993	99.73%
109 Wages - Psychological Personnel	9,804	9,139	-	100,566	103,896	103,896	96.79%
110 Wages - Library/Media Personnel	20,199	21,203	-	201,687	203,360	203,360	99.18%
111 Wages - Admin & LEA Support Staff	74,243	74,446	76,229	915,731	922,263	954,648	95.92%
112 Wages - Aides & Paraprofessionals	70,773	64,600	600	699,315	737,747	713,899	97.96%
113 Wages - SpEd Aide & Paraprofess	53,937	53,567	1,974	487,895	516,416	488,000	99.98%
114 Wages - Transportation	21,297	22,233	11,015	195,398	214,855	205,414	95.12%
115 Wages - Maintenance & Ops	27,373	28,840	28,574	334,425	328,978	334,978	99.83%
116 Wages - Computer & Tech	17,683	17,683	17,983	215,500	215,200	215,600	99.95%
117 Wages - Food Services	39,047	40,909	10,833	430,627	440,261	430,808	99.96%
118 Wages - Athletics Coaches	61,275	-	5,650	191,088	210,150	210,150	90.93%
119 Wages - Other Classified Personnel	8,765	1,040	-	30,032	22,000	30,500	98.47%
Total 101 Salaries 100	**1,557,499**	**1,455,654**	**303,897**	**14,941,535**	**15,199,541**	**15,115,564**	**98.85%**
121 Benefits 200							
122 Social Security & Medicare Tax	101,379	90,195	142,602	1,089,704	1,144,752	1,138,257	95.73%
123 Retirement Programs	82,510	73,706	127,893	899,427	998,449	931,500	96.56%
124 Health Benefits	131,616	125,330	235,329	1,548,428	1,538,058	1,540,150	100.54%
125 Workers comp	2,328	-	-	28,181	31,344	28,287	99.63%
126 State unemployment	1,318	1,113	1,763	14,257	21,362	15,107	94.37%
127 Other Employee Benefits	-	-	-	2,500	10,000	10,000	25.00%
Total 121 Benefits 200	**319,151**	**290,344**	**507,586**	**3,582,496**	**3,743,964**	**3,663,300**	**97.79%**
131 Purchased Prof & Tech Services 300							
132 Management / Business Services	2,250	3,600	2,250	34,706	30,000	35,000	99.16%
133 Instructional Services	37,177	98,336	9,798	453,762	477,262	460,098	98.62%
134 Employee Training / Development	415	384	753	33,479	54,961	52,284	64.03%
135 Education Support Services	16,430	19,089	13,139	152,266	127,700	161,610	94.22%
136 Administrative Support Services	-	1,688	-	36,188	-	34,500	104.89%
137 Computer and Tech Services	3,400	3,400	3,400	40,845	50,000	41,000	99.62%
138 Legal and Accounting	475	3,176	4,703	44,235	81,000	49,000	90.28%
139 Other Purchased Services	17,615	81,965	22,200	394,031	531,093	394,243	99.95%
Total 131 Purchased Prof & Tech Services 300	**77,761**	**211,638**	**56,242**	**1,189,512**	**1,352,016**	**1,227,735**	**96.89%**

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	April Actual	May Actual	June Draft	YTD Actual	Original Budget	Final Budget	Actual vs Budget
151 Purchased Property Services 400							
152 Utilities Services	6,492	9,607	10,809	105,842	91,000	109,000	97.10%
153 Cleaning Services- Custodial	17,473	17,574	11,355	237,327	233,500	242,500	97.87%
154 Repair & Maint -Facilities & Custodial	28,625	21,765	74,593	687,677	611,108	773,803	88.87%
155 Repair & Maintenance -Transportation	896	2,768	7,630	54,048	40,000	55,000	98.27%
156 Repair & Maint -Technology	8,345	4,070	8,000	60,471	52,100	81,200	74.47%
157 Rentals	4,121	1,255	77	27,659	30,650	33,321	83.01%
158 Construction Services	57,395	89,483	120,253	714,314	1,708,145	919,559	77.68%
Total 151 Purchased Property Services 400	**123,348**	**146,520**	**232,716**	**1,887,337**	**2,766,503**	**2,214,383**	**85.23%**
171 Other Purchased Services 500							
172 Student Transportation/Field Trips	20,946	12,082	17,589	137,748	93,770	142,583	96.61%
173 Insurance	-	-	-	115,663	116,813	116,813	99.02%
174 Communication (Telephone, Postal, Other)	1,082	869	707	11,966	13,500	13,500	88.63%
175 Advertising	153	550	8	5,329	9,300	9,350	56.99%
176 Printing & Binding	2,565	512	30	18,234	13,900	21,900	83.26%
177 Staff Travel	4,793	185	2,055	49,151	65,114	61,510	79.91%
Total 171 Other Purchased Services 500	**29,540**	**14,198**	**20,389**	**338,091**	**312,397**	**365,656**	**92.46%**

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	April Actual	May Actual	June Draft	YTD Actual	Original Budget	Final Budget	Actual vs Budget
191 Supplies & Materials 600							
192 Classroom Supplies	59,918	34,058	2,712	632,012	631,973	645,983	97.84%
193 Employee Training Supplies	340	682	763	17,203	32,050	24,300	70.79%
194 Student Motivation Supplies	2,659	5,445	449	27,383	51,999	35,850	76.38%
195 Special Ed Supplies	768	40	-	10,634	26,000	11,850	89.74%
196 Administration Supplies	2,844	6,850	1,924	68,119	68,535	72,000	94.61%
197 Board Supplies	215	315	156	3,957	4,000	4,000	98.92%
198 Vending Machines	-	75	-	499	800	800	62.36%
199 Maintenance & Custodial Supplies	12,008	16,327	25,214	267,577	197,767	257,378	103.96%
200 Energy-Electricity & Natural Gas	18,081	17,568	19,890	240,113	245,000	242,500	99.02%
201 Energy-Motor Fuel	9,636	5,437	4,019	50,220	38,000	47,000	106.85%
202 Textbooks & Instructional Software	3,009	2,064	2,450	272,760	272,625	270,541	100.82%
203 Lunch Program Supplies	48,525	31,210	82,714	541,229	556,060	489,060	110.67%
204 Library Books	2,139	181	(14)	16,054	18,333	18,333	87.57%
205 Computer and Tech	4,738	1,273	12,257	471,017	480,934	483,645	97.39%
206 Transportation Supplies	4,847	1,117	1,603	18,315	23,000	23,000	79.63%
207 Parent Teacher Organization	1,234	4,213	640	55,307	50,000	56,600	97.72%
208 Fund Raising	-	-	-	-	3,000	-	-
Total 191 Supplies & Materials 600	**170,962**	**126,854**	**154,775**	**2,692,397**	**2,700,076**	**2,682,841**	**100.36%**
221 Property (Equipment) 700							
222 Equipment -Instruction	-	-	-	78,131	39,839	78,131	100.00%
223 Equipment -Tech Hardware/Software	-	-	-	13,011	13,011	13,011	100.00%
224 Equipment -Facilities	16,934	-	45,066	197,629	184,218	174,489	113.26%
225 Equipment -Transportation	-	-	-	119,800	119,800	119,800	100.00%
229 Buildings	-	-	52,836	52,836	-	-	-
Total 221 Property (Equipment) 700	**16,934**	**-**	**97,902**	**461,407**	**356,869**	**385,431**	**119.71%**
241 Other Objects 800							
242 Dues and Fees	5,102	4,451	1,275	111,871	94,521	119,154	93.89%
243 Interest Paid -Loans	586,522	125	118	1,186,265	1,196,066	1,186,272	100.00%
244 Principal Paid -Loans	2,157	2,164	2,170	947,686	928,000	947,715	100.00%
245 Other Debt Service Fees	-	-	-	86,090	86,090	86,090	100.00%
246 Indirect costs	-	-	-	-	(2,391)	-	1,610.46%
247 Contributions Pass Through	288	-	-	2,915	5,000	2,915	100.00%
Total 241 Other Objects 800	**594,068**	**6,740**	**3,564**	**2,334,827**	**2,307,286**	**2,342,146**	**99.69%**
Total Expense	**2,889,264**	**2,251,947**	**1,377,073**	**27,427,602**	**28,738,651**	**27,997,056**	**97.97%**
Total Net Income (Loss)	**(688,893)**	**372,698**	**1,218,122**	**1,833,466**	**445,873**	**1,185,196**	**154.70%**

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	Prior 2025 Actual	Current 2026 Actual
Balance Sheet		
Assets:		
8111 Cash in Banks	11,320,511.34	13,340,176.01
8119 Other Cash	3,577,133.18	3,592,684.23
8133 State Receivable	196,526.63	104,279.95
8134 Federal Receivable	229,569.49	77,182.47
8190 Other Current Assets	118,246.76	98,844.18
Total Assets:	**15,441,987.40**	**17,213,166.84**
Liabilities and Program Balances		
Liabilities:		
9510 Accounts payable	399,730.25	240,932.43
9540 Accrued Salaries and Withholding	1,612,087.37	1,708,598.94
Total Liabilities:	**2,011,817.62**	**1,949,531.37**
Fund Balance		
9873 Restricted	15,365,393.17	13,430,169.78
9899 Unassigned Fund Balance	(1,935,223.39)	1,833,465.69
Total Fund Balance	**13,430,169.78**	**15,263,635.47**
Total Liabilities and Program Balances	**15,441,987.40**	**17,213,166.84**
Total Balance Sheet	**-**	**-**

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	Prior 2025 Actual	Current 2026 Actual	2026 Final Budget
Net			
General Education (A) Sheet1			
Column A programs			
VAR Regular Basic Program			
Revenue			
Local other	1,629,644.89	1,720,585.17	1,683,375.93
State restricted	10,269,771.39	10,701,067.66	10,702,087.67
Other financing sources/uses	556.80	119,127.41	66,291.75
Total Revenue	**11,899,973.08**	**12,540,780.24**	**12,451,755.35**
Expenditures			
100 Salaries & wages	7,673,324.43	8,570,257.21	8,559,416.84
200 Employee benefits	1,893,469.66	2,051,650.42	2,086,837.51
3-500 Purchased Services			
300 Purchased Professional and Technical Services	852,544.58	940,042.96	969,647.20
400 Purchased property Services	4,289,936.17	392,634.37	600,620.75
500 Other Purchased Services	157,870.66	197,454.99	220,114.93
Total 3-500 Purchased Services	**5,300,351.41**	**1,530,132.32**	**1,790,382.88**
600 Supplies & materials	856,329.34	988,223.27	1,034,044.97
700 Property	233,993.82	132,811.49	132,811.49
800 Other objects	(59,116.14)	(160,558.60)	(96,867.21)
Total Expenditures	**15,898,352.52**	**13,112,516.11**	**13,506,626.48**
900 Transfers IN/ (OUT), net	2,254,164.04	2,672,050.95	-
Total VAR Regular Basic Program	**(1,744,215.40)**	**2,100,315.08**	**(1,054,871.13)**
Total Column A programs	**(1,744,215.40)**	**2,100,315.08**	**(1,054,871.13)**
5201 Class Size Reduction			
Revenue			
State restricted	602,446.64	632,591.03	632,256.43
Total Revenue	**602,446.64**	**632,591.03**	**632,256.43**
Expenditures			
100 Salaries & wages	499,305.27	508,958.72	510,000.00
200 Employee benefits	139,086.33	127,682.76	134,889.00
Total Expenditures	**638,391.60**	**636,641.48**	**644,889.00**
900 Transfers IN/ (OUT), net	35,944.96	4,050.45	-
Total 5201 Class Size Reduction	**-**	**-**	**(12,632.57)**
5321			
5321.1 State LEA Financial Systems			
Revenue			
State restricted	71,000.00	-	-
Total Revenue	**71,000.00**	**-**	**-**
Expenditures			
3-500 Purchases Services	71,000.00	-	-
Total Expenditures	**71,000.00**	**-**	**-**
Total 5321.1 State LEA Financial Systems	**-**	**-**	**-**
Total 5321	**-**	**-**	**-**
5618 EISP Licenses K-3 Reading			
Revenue			
State restricted	12,141.66	9,245.00	9,245.00
Total Revenue	**12,141.66**	**9,245.00**	**9,245.00**
Expenditures			

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	Prior 2025 Actual	Current 2026 Actual	2026 Final Budget
3-500 Purchased Services	2,666.66	-	-
600 Supplies & materials	9,475.00	9,245.00	9,245.00
Total Expenditures	**12,141.66**	**9,245.00**	**9,245.00**
Total 5618 EISP Licenses K-3 Reading	**-**	**-**	**-**
Total General Education (A) Sheet1	**(1,744,215.40)**	**2,100,315.08**	**(1,067,503.70)**

	Prior 2025 Actual	Current 2026 Actual	2026 Final Budget
Special Education (B) Sheet2			
1200-1295 Regular District Programs			
1205 Special Education - Add-On			
Revenue			
State restricted	2,082,000.81	2,021,124.48	2,021,124.48
Total Revenue	**2,082,000.81**	**2,021,124.48**	**2,021,124.48**
Expenditures			
100 Salaries & wages	1,318,931.70	1,457,214.41	1,450,879.27
200 Employee benefits	328,443.64	342,541.25	323,267.00
3-500 Purchased Services	75,986.65	114,164.77	122,283.00
600 Supplies & materials	66,554.91	57,512.83	59,689.91
800 Other objects	-	234.00	234.00
Total Expenditures	**1,789,916.90**	**1,971,667.26**	**1,956,353.18**
900 Transfers IN/ (OUT), net	(292,083.91)	(49,457.22)	-
Total 1205 Special Education - Add-On	**-**	**-**	**64,771.30**
1210 Special Education - Self-Contained			
Revenue			
State restricted	66,611.07	65,072.47	65,072.47
Total Revenue	**66,611.07**	**65,072.47**	**65,072.47**
Expenditures			
100 Salaries & wages	50,000.06	42,711.28	43,725.11
200 Employee benefits	11,754.91	9,260.31	11,068.00
Total Expenditures	**61,754.97**	**51,971.59**	**54,793.11**
900 Transfers IN/ (OUT), net	(4,856.10)	(13,100.88)	-
Total 1210 Special Education - Self-Contained	**-**	**-**	**10,279.36**
1220 Extended Year Program for Severely Disabled			
Revenue			
State restricted	7,209.59	6,916.12	6,916.12
Total Revenue	**7,209.59**	**6,916.12**	**6,916.12**
Expenditures			
100 Salaries & wages	4,078.36	5,356.29	6,800.00
200 Employee benefits	847.92	1,434.61	1,124.59
3-500 Purchased Services	130.87	-	-
Total Expenditures	**5,057.15**	**6,790.90**	**7,924.59**
900 Transfers IN/ (OUT), net	(2,152.44)	(125.22)	-
Total 1220 Extended Year Program for Severely Disabled	**-**	**-**	**(1,008.47)**
1225 Special Education - State Program			
Revenue			
State restricted	24,863.21	27,776.93	27,776.93
Total Revenue	**24,863.21**	**27,776.93**	**27,776.93**
Expenditures			
100 Salaries & wages	18,579.96	15,783.32	20,000.00
200 Employee benefits	5,136.55	3,883.46	5,142.00
Total Expenditures	**23,716.51**	**19,666.78**	**25,142.00**
900 Transfers IN/ (OUT), net	(1,146.70)	(8,110.15)	-
Total 1225 Special Education - State Program	**-**	**-**	**2,634.93**
Total 1200-1295 Regular District Programs	**-**	**-**	**76,677.12**
7524 Programs for the Disabled			
IDEA Flow Through			

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	Prior 2025 Actual	Current 2026 Actual	2026 Final Budget
Revenue			
Federal restricted	318,194.38	314,625.85	314,625.85
Total Revenue	**318,194.38**	**314,625.85**	**314,625.85**
Expenditures			
100 Salaries & wages	210,599.92	203,773.86	208,550.01
200 Employee benefits	54,133.65	52,873.13	53,250.41
3-500 Purchased Services			
300 Purchased Professional and Technical Services	31,151.11	38,610.00	38,610.00
Total 3-500 Purchased Services	**31,151.11**	**38,610.00**	**38,610.00**
800 Other objects	22,309.70	19,368.86	19,368.86
Total Expenditures	**318,194.38**	**314,625.85**	**319,779.28**
Total IDEA Flow Through	**-**	**-**	**(5,153.43)**
Total 7524 Programs for the Disabled	**-**	**-**	**(5,153.43)**
7522 IDEA-B -- Preschool Disabled (Sec. 619)			
Revenue			
Federal restricted	5,257.25	5,167.25	5,167.25
Total Revenue	**5,257.25**	**5,167.25**	**5,167.25**
Expenditures			
100 Salaries & wages	4,299.99	4,300.01	4,300.00
200 Employee benefits	669.53	549.14	546.15
800 Other objects	368.60	318.10	318.10
Total Expenditures	**5,338.12**	**5,167.25**	**5,164.25**
900 Transfers IN/ (OUT), net	80.87	-	-
Total 7522 IDEA-B -- Preschool Disabled (Sec. 619)	**-**	**-**	**3.00**
1278 5878 Extended Year - Special Educators			
Revenue			
State restricted	5,664.80	4,408.00	3,596.00
Total Revenue	**5,664.80**	**4,408.00**	**3,596.00**
Expenditures			
100 Salaries & wages	4,950.00	3,800.00	3,200.00
200 Employee benefits	714.80	466.34	393.00
Total Expenditures	**5,664.80**	**4,266.34**	**3,593.00**
900 Transfers IN/ (OUT), net	-	(141.66)	-
Total 1278 5878 Extended Year - Special Educators	**-**	**-**	**3.00**
Total Special Education (B) Sheet2	**-**	**-**	**71,529.69**

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	Prior 2025 Actual	Current 2026 Actual	2026 Final Budget
Career Technology (C) Sheet3			
6000 Career & Technology Basic Program – Add On			
6000 Career & Technology Basic Program – Add On			
6000 Revenue			
6000 Prior carryover	-	100,905.03	-
6000 State restricted	225,908.52	(196,475.78)	257,389.00
Total 6000 Revenue	**225,908.52**	**(95,570.75)**	**257,389.00**
6000 Expenditures			
6000 600 Supplies and materials	178.08	10,931.96	11,000.00
6000 800 Other	53,014.35	81,237.93	80,360.00
Total 6000 Expenditures	**53,192.43**	**92,169.89**	**91,360.00**
6000 Transfers	(71,811.06)	187,740.64	-
Total 6000 Career & Technology Basic Program – Add On	**100,905.03**	**-**	**166,029.00**
6015 Administration & Support Services			
Revenue			
State restricted	33,349.50	34,674.60	-
Total Revenue	**33,349.50**	**34,674.60**	**-**
Expenditures			
100 Salaries & wages	30,910.78	32,111.00	29,496.00
200 Employee benefits	2,438.72	2,563.60	1,919.00
Total Expenditures	**33,349.50**	**34,674.60**	**31,415.00**
Total 6015 Administration & Support Services	**-**	**-**	**(31,415.00)**
6200 Education & Training			
Revenue			
State restricted	6,652.14	12,023.79	-
Total Revenue	**6,652.14**	**12,023.79**	**-**
Expenditures			
100 Salaries & wages	5,375.02	10,000.02	10,750.00
200 Employee benefits	862.77	1,601.05	1,628.00
3-500 Purchased Services			
300 Purchased Professional and Technical Services	33.85	-	-
Total 3-500 Purchased Services	**33.85**	**-**	**-**
600 Supplies & materials	380.50	422.72	786.30
Total Expenditures	**6,652.14**	**12,023.79**	**13,164.30**
Total 6200 Education & Training	**-**	**-**	**(13,164.30)**
6300 Health Sci, Human Services & Public Safety			
Revenue			
State restricted	12,215.16	110,271.24	-
Total Revenue	**12,215.16**	**110,271.24**	**-**
Expenditures			
100 Salaries & wages	91,187.42	58,274.94	58,275.00
200 Employee benefits	21,095.86	14,381.10	14,250.00
3-500 Purchased Services			
300 Purchased Professional and Technical Services	17,105.30	9,294.00	9,294.00
Total 3-500 Purchased Services	**17,105.30**	**9,294.00**	**9,294.00**
600 Supplies & materials	3,640.06	27,070.37	27,151.20
800 Other objects	646.40	1,250.83	1,250.88
Total Expenditures	**133,675.04**	**110,271.24**	**110,221.08**
900 Transfers IN/ (OUT), net	121,459.88	-	-

	Prior 2025 Actual	Current 2026 Actual	2026 Final Budget
Total 6300 Health Sci, Human Services & Public Safety	**-**	**-**	**(110,221.08)**
6400 Audio/Visual Tech & Communications			
Revenue			
State restricted	9,709.83	32,977.32	-
Total Revenue	**9,709.83**	**32,977.32**	**-**
Expenditures			
100 Salaries & wages	5,315.94	14,537.55	14,537.55
200 Employee benefits	2,212.93	3,927.52	4,548.94
600 Supplies & materials	2,180.96	2,673.15	2,673.15
700 Property	-	11,839.10	11,839.10
Total Expenditures	**9,709.83**	**32,977.32**	**33,598.74**
Total 6400 Audio/Visual Tech & Communications	**-**	**-**	**(33,598.74)**
6500 Business, Marketing, Hospitality & Tourism			
Revenue			
State restricted	35,703.85	100,386.56	-
Total Revenue	**35,703.85**	**100,386.56**	**-**
Expenditures			
100 Salaries & wages	29,199.99	64,650.01	64,650.01
200 Employee benefits	3,533.61	16,544.11	17,059.00
3-500 Purchased Services			
300 Purchased Professional and Technical Services	-	33.85	33.85
Total 3-500 Purchased Services	**-**	**33.85**	**33.85**
600 Supplies & materials	2,625.45	18,903.59	19,864.43
800 Other objects	344.80	255.00	350.00
Total Expenditures	**35,703.85**	**100,386.56**	**101,957.29**
Total 6500 Business, Marketing, Hospitality & Tourism	**-**	**-**	**(101,957.29)**
6700 Information Technology			
Revenue			
State restricted	-	163,531.27	-
Total Revenue	**-**	**163,531.27**	**-**
Expenditures			
100 Salaries & wages	97,036.36	107,366.21	110,466.24
200 Employee benefits	36,228.92	29,369.49	32,408.67
3-500 Purchased Services			
300 Purchased Professional and Technical Services	-	65.87	-
500 Other Purchased Services	-	813.62	-
Total 3-500 Purchased Services	**-**	**879.49**	**-**
600 Supplies & materials	3,068.50	25,786.08	27,257.51
800 Other objects	230.00	130.00	230.00
Total Expenditures	**136,563.78**	**163,531.27**	**170,362.42**
900 Transfers IN/ (OUT), net	136,563.78	-	-
Total 6700 Information Technology	**-**	**-**	**(170,362.42)**
Total 6000 Career & Technology Basic Program – Add On	**100,905.03**	**-**	**(294,689.83)**
5901 College and Career Awareness			
Revenue			
Prior carryover	420.59	-	-
State restricted	8,660.00	-	-
Total Revenue	**9,080.59**	**-**	**-**
Expenditures			

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	Prior 2025 Actual	Current 2026 Actual	2026 Final Budget
3-500 Purchased Services	150.00	-	-
600 Supplies & materials	7,749.60	-	-
800 Other objects	1,180.99	-	-
Total Expenditures	**9,080.59**	**-**	**-**
Total 5901 College and Career Awareness	**-**	**-**	**-**
Total Career Technology (C) Sheet3	**100,905.03**	**-**	**(294,689.83)**

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	Prior 2025 Actual	Current 2026 Actual	2026 Final Budget
Special Populations (D) Sheet4			
5344 Students At-Risk Add-On			
Revenue			
State restricted	289,413.60	311,229.98	311,229.98
Total Revenue	**289,413.60**	**311,229.98**	**311,229.98**
Expenditures			
100 Salaries & wages	179,606.52	225,703.29	225,797.04
200 Employee benefits	44,295.78	54,847.27	60,686.00
800 Other objects	-	50,499.10	-
Total Expenditures	**223,902.30**	**331,049.66**	**286,483.04**
900 Transfers IN/ (OUT), net	(65,511.30)	19,819.68	-
Total 5344 Students At-Risk Add-On	**-**	**-**	**24,746.94**
5331 Gifted and Talented			
Revenue			
State restricted	13,455.21	17,659.00	12,623.75
Total Revenue	**13,455.21**	**17,659.00**	**12,623.75**
Expenditures			
100 Salaries & wages	10,000.03	8,999.99	9,000.00
200 Employee benefits	3,171.78	3,167.02	2,667.77
800 Other objects	1,749.94	2,190.06	1,925.66
Total Expenditures	**14,921.75**	**14,357.07**	**13,593.43**
900 Transfers IN/ (OUT), net	1,466.54	(3,301.93)	-
Total 5331 Gifted and Talented	**-**	**-**	**(969.68)**
5332 Advanced Placement			
Revenue			
State restricted	15,803.84	10,758.85	10,758.85
Total Revenue	**15,803.84**	**10,758.85**	**10,758.85**
Expenditures			
100 Salaries & wages	16,999.98	6,406.46	6,806.00
200 Employee benefits	4,080.26	2,056.44	1,634.50
3-500 Purchased Services			
300 Purchased Professional and Technical Services	265.00	848.00	848.00
Total 3-500 Purchased Services	**265.00**	**848.00**	**848.00**
600 Supplies & materials	-	-	-
800 Other objects	1,108.06	610.80	662.33
Total Expenditures	**22,453.30**	**9,921.70**	**9,950.83**
900 Transfers IN/(OUT), net	6,649.46	(837.15)	-
Total 5332 Advanced Placement	**-**	**-**	**808.02**
5333 Concurrent Enrollment			
Revenue			
State restricted	19,378.08	10,250.00	10,250.00
Total Revenue	**19,378.08**	**10,250.00**	**10,250.00**
Expenditures			
100 Salaries & wages	15,000.00	8,000.05	8,000.00
200 Employee benefits	3,767.33	1,901.71	2,508.87
800 Other objects	1,358.66	649.56	631.01
Total Expenditures	**20,125.99**	**10,551.32**	**11,139.88**
900 Transfers IN/ (OUT), net	747.91	301.32	-
Total 5333 Concurrent Enrollment	**-**	**-**	**(889.88)**
5612 International Baccalaureate Program			

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	Prior 2025 Actual	Current 2026 Actual	2026 Final Budget
Revenue			
State restricted	8,900.00	8,900.00	8,900.00
Total Revenue	**8,900.00**	**8,900.00**	**8,900.00**
Expenditures			
800 Other objects	8,900.00	8,900.00	8,900.00
Total Expenditures	**8,900.00**	**8,900.00**	**8,900.00**
Total 5612 International Baccalaureate Program	**-**	**-**	**-**
Total Special Populations (D) Sheet4	**-**	**-**	**23,695.40**

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	Prior 2025 Actual	Current 2026 Actual	2026 Final Budget
Restricted State or Federal (H) Sheet5			
5619 Charter School Local Replacement			
Revenue			
State restricted	6,766,680.00	7,455,540.00	7,455,540.00
Total Revenue	**6,766,680.00**	**7,455,540.00**	**7,455,540.00**
Expenditures			
100 Salaries & wages	322,629.75	321,777.36	322,330.12
200 Employee benefits	89,819.10	92,256.95	93,884.00
3-500 Purchased Services			
300 Purchased Professional and Technical Services	190.25	6,720.00	6,950.00
400 Purchased property Services	755,258.70	1,140,983.23	1,260,664.94
500 Other Purchased Services	82,656.48	115,662.60	116,812.60
Total 3-500 Purchased Services	**838,105.43**	**1,263,365.83**	**1,384,427.54**
600 Supplies & materials	403,909.30	509,140.20	501,711.20
700 Property	110,946.25	165,362.67	89,386.66
800 Other objects	2,109,734.73	2,111,853.74	2,133,987.03
Total Expenditures	**3,875,144.56**	**4,463,756.75**	**4,525,726.55**
900 Transfers IN/ (OUT), net	(2,891,535.44)	(2,991,783.25)	-
Total 5619 Charter School Local Replacement	**-**	**-**	**2,929,813.45**
5420 School Land Trust Program			
Revenue			
State restricted	312,111.36	316,548.26	316,548.26
Total Revenue	**312,111.36**	**316,548.26**	**316,548.26**
Expenditures			
100 Salaries & wages	139,491.09	168,072.79	168,072.79
200 Employee benefits	35,938.76	38,290.24	38,065.12
3-500 Purchased Services	-	2,526.24	3,351.24
600 Supplies & materials	136,681.51	107,658.99	107,273.93
Total Expenditures	**312,111.36**	**316,548.26**	**316,763.08**
Total 5420 School Land Trust Program	**-**	**-**	**(214.82)**
5666 Grants for Professional Learning			
Revenue			
State restricted	10,099.53	-	-
Total Revenue	**10,099.53**	**-**	**-**
Expenditures			
100 Salaries & wages	7,250.00	-	-
200 Employee benefits	1,703.30	-	-
800 Other objects	1,313.51	-	-
Total Expenditures	**10,266.81**	**-**	**-**
900 Transfers IN/ (OUT), net	167.28	-	-
Total 5666 Grants for Professional Learning	**-**	**-**	**-**
5876 Educator Salary Adjustments			
Revenue			
Prior carryover	183,010.80	19,249.35	-
State restricted	1,666,334.08	1,904,567.31	1,904,567.31
Total Revenue	**1,849,344.88**	**1,923,816.66**	**1,904,567.31**
Expenditures			
100 Salaries & wages	1,605,420.76	1,520,945.95	1,528,173.87
200 Employee benefits	224,674.77	384,473.80	393,523.18
Total Expenditures	**1,830,095.53**	**1,905,419.75**	**1,921,697.05**

	Prior 2025 Actual	Current 2026 Actual	2026 Final Budget
Total 5876 Educator Salary Adjustments	**19,249.35**	**18,396.91**	**(17,129.74)**
5674 Suicide Prevention			
Revenue			
State restricted	1,000.00	1,000.00	1,000.00
Total Revenue	**1,000.00**	**1,000.00**	**1,000.00**
Expenditures			
3-500 Purchased Services			
300 Purchased Professional and Technical Services	-	200.00	200.00
Total 3-500 Purchased Services	**-**	**200.00**	**200.00**
600 Supplies & materials	1,000.00	800.00	800.00
Total Expenditures	**1,000.00**	**1,000.00**	**1,000.00**
Total 5674 Suicide Prevention	**-**	**-**	**-**
5678 Teacher and Student Success Program (TSSA)			
Revenue			
State restricted	635,962.35	721,956.16	721,956.16
Total Revenue	**635,962.35**	**721,956.16**	**721,956.16**
Expenditures			
100 Salaries & wages	266,426.82	322,419.17	338,548.26
200 Employee benefits	70,611.56	80,404.73	85,351.00
3-500 Purchased Services	30,613.01	19,095.83	19,095.83
600 Supplies & materials	118,535.11	190,057.11	190,468.50
700 Property	-	66,291.75	66,291.75
Total Expenditures	**486,186.50**	**678,268.59**	**699,755.34**
900 Transfers IN/ (OUT), net	(149,775.85)	(43,687.57)	-
Total 5678 Teacher and Student Success Program (TSSA)	**-**	**-**	**22,200.82**
5679 column AB			
5679 Student Health and Counseling Support Program			
Revenue			
State restricted	88,050.37	80,639.02	80,639.02
Total Revenue	**88,050.37**	**80,639.02**	**80,639.02**
Expenditures			
100 Salaries & wages	121,400.01	75,900.07	75,900.07
200 Employee benefits	32,981.89	20,161.24	16,065.64
800 Other objects	11,451.53	17,291.04	12,300.87
Total Expenditures	**165,833.43**	**113,352.35**	**104,266.58**
Total 5679 Student Health and Counseling Support Program	**(77,783.06)**	**(32,713.33)**	**(23,627.56)**
900 Transfers IN/ (OUT), net	77,783.06	32,713.33	-
Total 5679 column AB	**-**	**-**	**(23,627.56)**
5813 Stipends for Future Educators			
Revenues			
State restricted	6,000.00	5,850.00	5,850.00
Total Revenues	**6,000.00**	**5,850.00**	**5,850.00**
Expenditures			
800 Other objects	6,000.00	5,850.00	5,850.00
Total Expenditures	**6,000.00**	**5,850.00**	**5,850.00**
Total 5813 Stipends for Future Educators	**-**	**-**	**-**
5431 Catalyst Center Grant			
Revenue			

	Prior 2025 Actual	Current 2026 Actual	2026 Final Budget
State restricted	-	42,701.25	42,397.50
Total Revenue	**-**	**42,701.25**	**42,397.50**
Expenditures			
3-500 Puchased services	-	36,187.50	36,187.50
800 Other objects	-	6,513.75	6,210.00
Total Expenditures	**-**	**42,701.25**	**42,397.50**
Total 5431 Catalyst Center Grant	**-**	**-**	**-**
column AF Other State			
5295 Professional Development			
Revenue			
State restricted	360.00	275.00	275.00
Total Revenue	**360.00**	**275.00**	**275.00**
Expenditures			
3-500 Purchased Services			
300 Purchased Professional and Technical Services	313.18	233.05	275.00
Total 3-500 Purchased Services	**313.18**	**233.05**	**275.00**
800 Other objects	46.82	41.95	-
Total Expenditures	**360.00**	**275.00**	**275.00**
Total 5295 Professional Development	**-**	**-**	**-**
5644 STEM Endorsement Incentive.			
Revenue			
State restricted	1,000.00	-	-
Total Revenue	**1,000.00**	**-**	**-**
Expenditures			
100 Salaries & wages	1,000.00	-	-
200 Employee benefits	139.00	-	-
Total Expenditures	**1,139.00**	**-**	**-**
900 Transfers IN/ (OUT), net	139.00	-	-
Total 5644 STEM Endorsement Incentive.	**-**	**-**	**-**
5655 DIgital Teaching & Learning Program			
Revenue			
State restricted	104,655.14	78,883.77	78,883.77
Total Revenue	**104,655.14**	**78,883.77**	**78,883.77**
Expenditures			
3-500 Purchased Services			
300 Purchased Professional and Technical Services	4,017.00	4,115.00	4,115.00
Total 3-500 Purchased Services	**4,017.00**	**4,115.00**	**4,115.00**
600 Supplies & materials	100,638.14	74,768.77	74,768.77
Total Expenditures	**104,655.14**	**78,883.77**	**78,883.77**
Total 5655 DIgital Teaching & Learning Program	**-**	**-**	**-**
5677 Computer Science Initiative for Public Schools			
Revenue			
State restricted	89,500.00	53,700.00	53,700.00
Total Revenue	**89,500.00**	**53,700.00**	**53,700.00**
Expenditures			
100 Salaries & wages	1,600.00	1,900.00	1,900.00
200 Employee benefits	422.81	528.00	531.61
3-500 Purchased Services			

	Prior 2025 Actual	Current 2026 Actual	2026 Final Budget
300 Purchased Professional and Technical Services	-	519.40	603.11
500 Other Purchased Services	5,218.79	5,126.98	6,000.00
Total 3-500 Purchased Services	**5,218.79**	**5,646.38**	**6,603.11**
600 Supplies & materials	70,618.34	45,625.62	44,696.89
800 Other objects	11,640.06	-	-
Total Expenditures	**89,500.00**	**53,700.00**	**53,731.61**
Total 5677 Computer Science Initiative for Public Schools	**-**	**-**	**(31.61)**
5673 Electronic Cigarette Substance & Nicotine Prevention			
Revenue			
State restricted	4,000.00	4,000.00	4,000.00
Total Revenue	**4,000.00**	**4,000.00**	**4,000.00**
Expenditures			
100 Salaries & wages	2,600.00	2,600.00	2,600.00
200 Employee benefits	429.64	405.56	412.99
3-500 Purchased Services			
300 Purchased Professional and Technical Services	970.36	1,000.00	1,000.00
Total 3-500 Purchased Services	**970.36**	**1,000.00**	**1,000.00**
Total Expenditures	**4,000.00**	**4,005.56**	**4,012.99**
900 Transfers IN/ (OUT), net	-	5.56	-
Total 5673 Electronic Cigarette Substance & Nicotine Prevention	**-**	**-**	**(12.99)**
5915 STEM Action Center Grant			
Revenue			
State restricted	1,000.00	-	-
Total Revenue	**1,000.00**	**-**	**-**
Expenditures			
100 Salaries & wages	1,000.00	-	-
Total Expenditures	**1,000.00**	**-**	**-**
Total 5915 STEM Action Center Grant	**-**	**-**	**-**
5659 Education Support Professional Bonus			
Revenue			
State restricted	-	107,285.68	107,285.68
Total Revenue	**-**	**107,285.68**	**107,285.68**
Expenditures			
100 Salaries & wages	-	93,739.63	94,239.63
200 Employee benefits	-	15,735.41	15,767.13
Total Expenditures	**-**	**109,475.04**	**110,006.76**
900 Transfers IN/ (OUT), net	-	2,189.36	-
Total 5659 Education Support Professional Bonus	**-**	**-**	**(2,721.08)**
Total column AF Other State	**-**	**-**	**(2,765.68)**
column AG Federal Other			
7380 ETI E-rate			
Revenue			
Federal restricted	115,583.55	24,885.99	24,885.99
Total Revenue	**115,583.55**	**24,885.99**	**24,885.99**
Expenditures			
700 Property	285,139.91	-	-
Total Expenditures	**285,139.91**	**-**	**-**
900 Transfers IN/ (OUT), net	169,556.36	(24,885.99)	-

	Prior 2025 Actual	Current 2026 Actual	2026 Final Budget
Total 7380 ETI E-rate	**-**	**-**	**24,885.99**
Total column AG Federal Other	**-**	**-**	**24,885.99**
Total Restricted State or Federal (H) Sheet5	**19,249.35**	**18,396.91**	**2,933,162.46**

	Prior 2025 Actual	Current 2026 Actual	2026 Final Budget
One-Time and Other Bills (I) Sheet6			
5868 Teacher Materials & Supplies			
Revenue			
State restricted	43,047.50	43,167.50	43,167.50
Total Revenue	**43,047.50**	**43,167.50**	**43,167.50**
Expenditures			
600 Supplies & materials	45,268.05	43,167.50	43,167.50
Total Expenditures	**45,268.05**	**43,167.50**	**43,167.50**
900 Transfers IN/ (OUT), net	2,220.55	-	-
Total 5868 Teacher Materials & Supplies	**-**	**-**	**-**
5807 Teacher Salary Supplemental Program (TSSP)			
Revenue			
Prior carryover	62,304.84	67,952.13	-
State restricted	100,502.84	68,173.08	68,173.08
Total Revenue	**162,807.68**	**136,125.21**	**68,173.08**
Expenditures			
100 Salaries & wages	76,937.22	107,870.80	107,134.00
200 Employee benefits	17,918.33	19,820.58	30,891.04
Total Expenditures	**94,855.55**	**127,691.38**	**138,025.04**
Total 5807 Teacher Salary Supplemental Program (TSSP)	**67,952.13**	**8,433.83**	**(69,851.96)**
5914 School Safety & Support			
Revenue			
State restricted	210,146.83	488,132.79	488,132.80
Total Revenue	**210,146.83**	**488,132.79**	**488,132.80**
Expenditures			
100 Salries & wages	7,848.00	7,848.00	7,848.00
200 Employee benefits	1,152.00	1,151.99	1,152.00
3-500 Purchased services	27,438.39	319,632.38	319,632.38
600 Supplies & materials	5,280.00	14,292.00	14,292.00
700 Property	163,537.04	85,102.03	85,102.03
800 Other objects	4,891.40	60,106.39	60,106.39
Total Expenditures	**210,146.83**	**488,132.79**	**488,132.80**
Total 5914 School Safety & Support	**-**	**-**	**-**
5882 BTS Arts Program			
Revenue			
State restricted	36,000.00	35,000.00	35,000.00
Total Revenue	**36,000.00**	**35,000.00**	**35,000.00**
Expenditures			
100 Salaries & wages	47,350.05	52,950.04	52,950.04
200 Employee benefits	22,382.46	20,741.40	19,253.00
Total Expenditures	**69,732.51**	**73,691.44**	**72,203.04**
900 Transfers IN/ (OUT), net	33,732.51	38,691.44	-
Total 5882 BTS Arts Program	**-**	**-**	**(37,203.04)**
5665 Grow Your Own Teacher & Counselor			
Revenue			
State restricted	11,326.39	-	-
Total Revenue	**11,326.39**	**-**	**-**
Expenditures			
100 Salaries & wages	500.00	-	-

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	Prior 2025 Actual	Current 2026 Actual	2026 Final Budget
3-500 Purchased Services	10,826.39	-	-
Total Expenditures	**11,326.39**	**-**	**-**
Total 5665 Grow Your Own Teacher & Counselor	**-**	**-**	**-**
5390 Fiscal Flexibility Program			
Expenditures			
100 Salaries & wages	438,822.81	164,625.12	269,270.08
200 Employee benefits	50,935.69	13,215.59	26,697.22
600 Supplies & materials	134,227.20	-	-
Total Expenditures	**623,985.70**	**177,840.71**	**295,967.30**
900 Transfers IN/ (OUT), net	623,985.70	177,840.71	-
Total 5390 Fiscal Flexibility Program	**-**	**-**	**(295,967.30)**
5651 Educator Professional Time			
Revenue			
State restricted	277,103.98	292,726.70	292,726.70
Total Revenue	**277,103.98**	**292,726.70**	**292,726.70**
Expenditures			
100 Salaries & wages	226,719.01	193,759.61	237,250.77
200 Employee benefits	52,388.43	42,928.36	54,053.93
Total Expenditures	**279,107.44**	**236,687.97**	**291,304.70**
900 Transfers IN/ (OUT), net	2,003.46	-	-
Total 5651 Educator Professional Time	**-**	**56,038.73**	**1,422.00**
Total One-Time and Other Bills (I) Sheet6	**67,952.13**	**64,472.56**	**(401,600.30)**

Providence Hall
Annual Program Report UPEFS
07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

	Prior 2025 Actual	Current 2026 Actual	2026 Final Budget
Non-Instructional (J) Sheet7			
Food Service			
807X			
Revenue			
Prior carryover	315,815.10	182,436.83	-
Local other	426,041.62	480,322.11	497,163.00
State restricted	173,212.02	184,417.02	178,856.00
Federal restricted	391,997.48	403,585.44	409,000.00
Total Revenue	**1,307,066.22**	**1,250,761.40**	**1,085,019.00**
Expenditures			
100 Salaries & wages	391,128.32	416,115.18	417,205.00
200 Employee benefits	78,882.62	111,621.72	111,650.72
3-500 Purchased Services			
300 Purchased Professional and Technical Services	754.00	1,084.17	1,300.00
400 Purchased property Services	20,896.69	32,217.30	32,200.00
500 Other Purchased Services	23.97	239.50	2,500.00
Total 3-500 Purchased Services	**21,674.66**	**33,540.97**	**36,000.00**
600 Supplies & materials	556,853.17	554,293.89	502,125.16
800 Other objects	85,993.24	114,365.16	92,610.50
Total Expenditures	**1,134,532.01**	**1,229,936.92**	**1,159,591.38**
Total 807X	**172,534.21**	**20,824.48**	**(74,572.38)**
8079			
Revenue			
Federal restricted	6,440.78	-	-
Total Revenue	**6,440.78**	**-**	**-**
Expenditures			
600 Supplies & materials	6,440.78	-	-
Total Expenditures	**6,440.78**	**-**	**-**
Total 8079	**-**	**-**	**-**
8084 Summer EBT			
Revenue			
Federal restricted	-	981.82	981.82
Total Revenue	**-**	**981.82**	**981.82**
Expenditures			
100 Salaries & wages	-	909.51	-
200 Employee benefits	-	72.31	-
Total Expenditures	**-**	**981.82**	**-**
Total 8084 Summer EBT	**-**	**-**	**981.82**
900 Transfers IN/ (OUT), net	9,902.62	-	-
Total Food Service	**182,436.83**	**20,824.48**	**(73,590.56)**
Total Non-Instructional (J) Sheet7	**182,436.83**	**20,824.48**	**(73,590.56)**

Providence Hall
Annual Program Report UPEFS
07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

	Prior 2025 Actual	Current 2026 Actual	2026 Final Budget
ESEA (L) Sheet 8			
7801 Fed ESEA Title I A			
Title I			
Revenue			
Federal restricted	129,573.03	172,475.80	172,475.80
Total Revenue	**129,573.03**	**172,475.80**	**172,475.80**
Expenditures			
100 Salaries & wages	106,298.46	141,896.74	147,492.51
200 Employee benefits	16,494.58	19,987.76	20,172.81
800 Other objects	9,084.81	10,618.88	10,617.88
Total Expenditures	**131,877.85**	**172,503.38**	**178,283.20**
Total Title I	**(2,304.82)**	**(27.58)**	**(5,807.40)**
900 Transfers IN/ (OUT), net	2,304.82	27.58	-
Total 7801 Fed ESEA Title I A	**-**	**-**	**(5,807.40)**
7860 Fed ESEA Title II A - Teacher Quality			
Title II			
Revenue			
Federal restricted	23,000.00	34,913.41	34,913.41
Total Revenue	**23,000.00**	**34,913.41**	**34,913.41**
Expenditures			
3-500 Purchased Services			
300 Purchased Professional and Technical Services	9,367.11	14,118.76	14,118.76
500 Other Purchased Services	12,020.28	18,645.33	18,645.33
Total 3-500 Purchased Services	**21,387.39**	**32,764.09**	**32,764.09**
800 Other objects	1,612.61	2,149.32	2,149.32
Total Expenditures	**23,000.00**	**34,913.41**	**34,913.41**
Total Title II	**-**	**-**	**-**
Total 7860 Fed ESEA Title II A - Teacher Quality	**-**	**-**	**-**
7880 Fed ESEA Title III A - English Language Acquisition			
Revenue			
Federal restricted	13,583.55	15,445.64	15,445.64
Total Revenue	**13,583.55**	**15,445.64**	**15,445.64**
Expenditures			
3-500 Purchased Services			
300 Purchased Professional and Technical Services	867.90	2,670.57	2,670.57
Total 3-500 Purchased Services	**867.90**	**2,670.57**	**2,670.57**
600 Supplies & materials	11,763.26	11,824.21	11,824.21
800 Other objects	952.39	950.86	950.86
Total Expenditures	**13,583.55**	**15,445.64**	**15,445.64**
Total 7880 Fed ESEA Title III A - English Language Acquisition	**-**	**-**	**-**
7890 Fed ESEA Title IV A - Student Support & Acad. Enrich.			
Revenue			
Federal restricted	10,000.00	-	-
Total Revenue	**10,000.00**	**-**	**-**
Expenditures			
3-500 Purchased Services	9,298.87	-	-
800 Other objects	701.13	-	-
Total Expenditures	**10,000.00**	**-**	**-**
Total 7890 Fed ESEA Title IV A - Student Support & Acad. Enrich.	**-**	**-**	**-**

Providence Hall
Annual Program Report UPEFS
07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

	Prior 2025 Actual	Current 2026 Actual	2026 Final Budget
Total ESEA (L) Sheet 8	**-**	**-**	**(5,807.40)**
Prior carryover offset	(561,551.33)	(370,543.34)	-
Total Net	**(1,935,223.39)**	**1,833,465.69**	**1,185,195.76**
temp to be deleted once balanced	-	-	

3000 - Finance
10 - Fee Policy

1. **Purpose**

   1.1. The Providence Hall Charter School (PHCS) Board of Trustees (Board) adopts this policy to provide for the orderly establishment and management of a system of reasonable fees; to provide adequate notice to families of fees and fee waiver requirements; to establish a fair and efficient process for granting fee waivers; and to prohibit practices that would exclude students unable to pay fees from participation in PHCS-sponsored activities or create a burden on a student or family as to have a detrimental impact on participation.

2. **Policy**

   2.1. PHCS, a PHCS official, or employee may not charge or assess a fee or request or require something of monetary value as a condition to a student's participation in an activity, class, or program provided, sponsored, or supported by PHCS, including for a co-curricular or extracurricular activity, unless the fee has been approved by and included in the Board approved fee schedule.

   2.2. To preserve equal opportunity for all students and to limit the diversion of money and PHCS and employee resources from the basic PHCS program, PHCS shall limit student expenditures for PHCS and PHCS-sponsored activities, including expenditures for uniforms, clubs, clinics, travel, and subject area and vocational leadership organizations, whether local, state, or national.

   2.3. PHCS shall provide notice to the parent/guardian of each student of the current Board approved fee schedule and the opportunity for fee waivers before the student is registered for a course, activity, or program to enable the parent/guardian and student to make an informed decision before committing to the student's enrollment or participation.

   2.4. PHCS shall provide an opportunity for a parent/guardian to apply to have fees waived (or be provided alternatives to waivers) and shall grant requested fee waivers (or alternatives to waivers) to students who are eligible under the provisions of this policy.

   2.5. PHCS may only collect a fee for an activity, class, or program provided, sponsored, or supported by PHCS consistent with PHCS policies and state law.

3. **Establishing a Fee Schedule**

   3.1. ***Definition of "Fee"***

      3.1.1. Fee means a charge, expense, deposit, rental, or payment

         3.1.1.1. regardless of how an LEA terms, describes, requests, or requires the charge, expense, deposit, rental, or payment, directly or indirectly

         3.1.1.2. in the form of money, goods, or services; and

         3.1.1.3. that is a condition to a student's full participation in or admission to an activity, course, or program that an LEA provides, sponsors, or supports.

      3.1.2. "Fee" includes

         3.1.2.1. payments to a third party that provides a part of a school activity, class, or program

         3.1.2.2. charges or expenditures for a school field trip or activity trip, including related transportation, food, lodging, and admission charges

         3.1.2.3. charges or expenditures for the classroom, including textbooks, supplies, or materials

         3.1.2.4. charges or expenditures for school activity clothing

3.1.2.5. a fine, other than a fine identified in Section 3.1.3.1 below

3.1.3. <u>"Fee" does not include</u>

3.1.3.1. A student fine specifically approved by the Board for:

3.1.3.1.1. failing to return school property;

3.1.3.1.2. losing, wasting, or damaging private or school property through intentional, careless, or irresponsible behavior, or as described in Utah Code Ann. §53G-8-212; or

3.1.3.1.3. improper use of school property, including a parking violation.

3.1.3.2. Payment for school breakfast or lunch.

3.1.3.3. A deposit that is a pledge securing the return of school property that is refunded upon the return of the school property.

3.1.3.4. A charge for insurance, unless the insurance is required for a student to participate in an activity, course, or program.

3.1.3.5. Money or another item of monetary value that a student or the student's family raises through fundraising.

3.1.3.6. Charges associated with a student's participation in a non-curricular club.

3.2. ***Fee Setting Process***

3.2.1. PHCS, in consultation with stakeholders, will develop a proposed fee schedule and fee policies to submit to the Board.

3.2.2. PHCS Administrators collect information annually from teachers and staff to formulate recommendations to the Board.

3.2.3. In developing a proposed fee schedule for Board consideration, the following factors may be considered:

3.2.3.1. Cost to PHCS to provide the activity, class, or program.

3.2.3.2. PHCS' student enrollment.

3.2.3.3. Median income of families enrolled in PHCS or within the boundaries of PHCS.

3.2.3.4. Number and monetary amount of fee waivers, designated by individual fees, annually granted within the prior three (3) years.

3.2.3.5. Historical participation and school interest in certain activities.

3.2.3.6. Board approved fee schedule from the prior year.

3.2.3.7. Amount of revenue collected from each fee in the prior year.

3.2.3.8. Fund-raising capacity.

3.2.3.9. Prior year community donors.

3.2.3.10. Other resources available, including through donations and fundraising.

3.3. ***Board Approval of Fee Schedule and Policies***

3.3.1. The Board shall annually review and adopt the provisions of this policy.

3.3.2. The fee schedule and fee policies for PHCS shall be adopted by the Board on or before April 1st of each year in a regularly scheduled public meeting of the Board.

3.3.3. Adoption of the PHCS fee schedule may not be delegated to a community council, employee, or any other advisory committee or group.

3.3.4. Before adopting the fee schedule, the Board shall encourage public participation in the process and provide an opportunity for the public to comment on the proposed fee schedule during a minimum of two public meetings of the Board.

3.3.5. The Board shall provide notice of the meetings

3.3.5.1. to the public in accordance with the Utah Open and Public Meetings Act, and

3.3.5.2. to parents/guardians and students using the same form of communication regularly used by PHCS to communicate with parents/guardians, whether notice by email, text, flyer, or phone call.

3.3.6. Minutes of the Board meeting during which the fee schedule and fee policies are adopted together with copies of the approved policy and fee schedule shall be kept on file and made available upon request as required by UCA 52-4-203.

3.3.7. The Board may adopt an amended fee schedule after the April 1st date following the same approval process used for the original fee schedule.

3.4. ***Fee Schedule Requirements***

3.4.1. The Board's adopted fee schedule shall include:

3.4.1.1. A specific amount for each fee.

3.4.1.2. If a student is responsible for multiple fees related to one activity, class, or program, a clear and easy-to-understand delineation of each fee and the fee total for each activity, class, or program.

3.4.1.3. A per-student annual maximum aggregate fee amount that PHCS may charge a student for the student's participation in all courses, programs, and activities provided, sponsored, or supported by PHCS for the year. PHCS may establish a reasonable number of activities, courses, or programs that will be covered by the annual maximum fee amount.

3.4.1.4. A maximum fee amount per student for each activity. This maximum applies to the combined total of required fees, optional fees, and trip costs, together with any amount the student is asked to fundraise, for that activity; no student may be asked to pay or fundraise more than the established maximum.

3.4.1.5. A spend plan for the revenue collected from each fee charged.

3.4.1.5.1. The spend plan for each fee charged should provide students, parents/guardians, and employees transparency by identifying the fee's funding uses.

3.4.1.5.2. The fee's corresponding spend plan shall include a list or description of anticipated types of expenditures, for the current fiscal year or as carryover for use in a future fiscal year, funded by the fee charged.

3.4.1.6. Easily understandable statement informing parents/guardians that a student may be eligible to have fees waived and may appeal the LEA's decision if the LEA denies a request for a fee waiver.

3.4.2. The amount of revenue raised by a student through voluntary individual fundraisers or required group fundraisers shall be included as part of the maximum fee amount per student for the activity and the maximum total aggregate fee amount per student.

3.4.3. Students and parents/guardians who do not qualify for fee waivers may not be required to pay an increased fee amount to cover the costs of students and families who qualify for fee waivers.

3.4.3.1. PHCS may notify students and families that they may voluntarily pay an increased fee amount or provide a donation to assist in covering the costs of other students and families.

3.4.4. A fee shall be equal to or less than the expense incurred by PHCS to provide for a student activity, course, or program.

3.4.4.1. In calculating the expense incurred by PHCS, the cost of providing fee waivers to fee waiver-eligible students may not be considered.

3.4.5. An additional fee may not be charged, or a particular fee may not be increased to supplant or subsidize another fee.

3.4.6. A fee listed on the Board approved fee schedule is the maximum amount that may be charged per student for a class or PHCS-sponsored or supported activity, including uniforms, travel, and clinics, regardless of whether the activity is labeled as curricular, co-curricular, or extracurricular. The actual amount charged may be less.

4. <u>**Fees for Classes and Activities During the Regular School Day**</u>

4.1. ***Elementary Schools (Kindergarten through Grade Six)***

4.1.1. No fee may be charged in kindergarten through grade six for any regular school day activity, including assemblies and field trips, or for any snacks, materials, textbooks, instructional or school supplies, or fundraising such as "dress down days," except as provided in Section 4.1.4.

4.1.2. A kindergarten through grade six teacher may provide to a student's parent/guardian a suggested list of student supplies, as defined in this policy, for use during the regular school day so that a parent/guardian may voluntarily furnish those supplies for student use. Such a list must include the following language as required by Utah Code 53G-7-503(2)(c):

"Notice: The items on this list will be used during the regular school day. They may be brought from home on a voluntary basis, otherwise, they will be furnished by the school."

4.1.3. Kindergarten through grade six must provide any necessary school supplies not voluntarily furnished by a parent/guardian.

4.1.4. <u>Grade Six in Secondary School Setting</u>

4.1.4.1. PHCS may charge a fee to students in grade six per Utah Admin. Code R277-407-3 if the student attends a school that includes any of grades seven through twelve, provided the school annually notifies parents/guardians that the school will collect fees from grade six students and that the fees are subject to waiver.

4.2. ***Secondary Schools (Grade Seven through Grade Twelve)***

4.2.1. PHCS may only charge a secondary student a fee that:

4.2.1.1. Is on the Board approved fee schedule.

4.2.1.2. Is for a service or good that has a direct benefit to the student paying the fee so as to not be general in nature.

4.2.1.3. Is directly related to the expense PHCS incurs for providing the student the relevant activity, course, or program rather than being general in nature.

4.2.1.4. Is equal to or less than the expense described above; and

4.2.1.5. Does not supplant or subsidize a fee PHCS is prohibited from charging, including the normal expense of delivering instruction in a course.

4.2.2. All fees are subject to the fee waiver provisions of this policy.

4.2.3. Except as provided below, PHCS may not charge a secondary student a fee for:

4.2.3.1. An expense related to a non-fee course.

4.2.3.2. A textbook.

4.2.3.3. School equipment.

4.2.3.4. A common education expense.

4.2.4. Subject to Sections 4.2.3 and 4.2.4, PHCS may charge a secondary student a fee for:

4.2.4.1. Relating to a non-fee course or a fee course, for:

4.2.4.1.1. Instructional equipment.

4.2.4.1.2. A school field trip or activity trip or performance, including related transportation, food, lodging, and admission charges or participation fees.

4.2.4.1.3. School activity clothing.

4.2.4.1.4. A discretionary project, as described in Section 5.

4.2.4.1.5. A competency remediation program (credit recovery) in accordance with Section 53G-9-803.

4.2.4.2. An expense related to a course, activity, or program that is a fee course, including:

4.2.4.2.1. Instructional supplies.

4.2.4.2.2. The life-cycle replacement costs for school equipment directly related to the fee course.

4.2.4.2.3. A musical instrument rental.

4.2.4.2.4. Licensing fees for fine arts intellectual property.

4.2.4.2.5. Participating in a driver education course described in Section 53G-10-503.

4.2.4.3. An expense related to the following post-secondary-related courses, including tuition, college credit, an exam, or a textbook, as described in Section 53G-7-506:

4.2.4.3.1. An Advanced Placement course.

4.2.4.3.2. An International Baccalaureate course.

4.2.4.3.3. A concurrent enrollment course, as described in Section 53E-10-302.

4.2.4.4. An extracurricular activity, including the life-cycle replacement costs for school equipment directly related to the extracurricular activity.

4.2.4.5. Open enrollment application processing in accordance with Section 53G-6-402.

4.2.4.6. Charter school application processing in accordance with Section 53G-6-503.

4.2.5. PHCS may charge a secondary student or an individual a fee for an adult education course in accordance with Section 53E-10-202.

4.2.6. PHCS may require a secondary student to provide student supplies as defined in this policy. Student supplies are subject to fee waivers as required by R277-407-8 and R277-407-3(7).

4.2.7. If PHCS requires special shoes or items of clothing that meet specific requirements, including a requested specific color, style, fabric, or imprint, the cost of the special shoes or items of clothing is considered a fee and is subject to fee waiver.

4.2.8. PHCS may not charge a fee for textbooks.

4.2.8.1. A textbook fee may only be charged for a concurrent enrollment, Advanced Placement, or International Baccalaureate course, in accordance with R277-407-12, and these fees are subject to fee waivers.

4.2.9. Remedial courses and credit recovery fees are subject to all school fee requirements. These fees shall be placed on the Board approved fee schedule and are subject to fee waivers. Any instructional material provided for a student to complete a remedial course or credit recovery is considered a textbook and therefore shall be provided free of charge.

4.2.10. PHCS may charge a fee for instructional equipment or instructional supplies, which are subject to fee waivers.

5. <u>**Project Related Courses**</u>

5.1. In project-related courses, projects required for course completion shall be included in the approved course fee and are subject to fee waivers for secondary students.

5.2. A secondary student may request to complete a discretionary project in lieu of a required course activity or project if the discretionary project demonstrates the intended core competencies of the required course activity or project.

5.3. Nothing prohibits a student from completing a discretionary project in addition to a required classroom project.

5.4. PHCS may require a student at any grade level to provide materials or pay an additional fee for a discretionary project undertaken in lieu of, or in addition to, a required classroom project. The additional costs for such a project are not subject to a fee waiver.

5.5. Nothing in this section entitles a student to approval of the student's request described in Section 5.2.

5.6. PHCS shall avoid allowing high-cost projects, particularly if authorization of projects results in pressure on a student by teachers or peers to also complete a similar high-cost project.

5.7. PHCS or any of its teachers may not require a student to complete a project as a condition to enrolling, completing, or receiving the highest possible grade for a course.

5.8. Any course that requires a project must include the cost of the project on the Board approved fee schedule.

6. <u>**School Activities Outside the Regular School Day**</u>

6.1. Fees may be charged in connection with any school-sponsored program or activity that does not take place during the regular school day, regardless of the age or grade level of the student, if:

6.1.1. Participation in the activity is voluntary.

6.1.2. The fee is on the Board approved fee schedule.

6.1.3. The amount collected from the student is equal to or less than the maximum fee amount on the Board approved fee schedule.

6.1.4. The fee revenue is collected in compliance with PHCS financial policies.

6.1.5. Fee revenue is expended in compliance with the spend plan.

6.1.6. The fee is subject to the fee waiver requirements.

6.1.7. For elementary students, the student's participation in the activity does not affect a student's grade or ability to participate fully in any course taught during the regular school day.

6.2. Schools that provide, sponsor, or support an activity, class, or program outside of the regular school day or school calendar are subject to the provisions of this policy regardless of the time or season of the activity, class, or program.

7. **Notice to Parents**

7.1. PHCS shall annually publish the Board approved fee schedule, fee waiver policies, fee waiver application, fee waiver decision and appeals form, and school fee notice for families on the PHCS publicly available website.

7.2. The parent/guardian of each student shall be provided a copy of the Board approved fee schedule and fee waiver policies annually in the PHCS online registration and upon registration to the parent/guardian of a student who enrolls after the initial registration period through late registration.

7.3. Upon request, PHCS shall provide printed copies of the Board approved fee schedule, fee waiver policies, and documents to a parent/guardian who is unable or chooses not to access them through the PHCS website.

7.4. If more than 20% of the student or parent/guardian population of PHCS uses a single language other than English as their first language, PHCS will publish the Board approved fee schedule and fee waiver policies in the language of those families.

7.5. When the student's or parent's/guardian's first language is a language other than English and PHCS has not published the information in that language, the fee administrator of the campus shall make arrangements for a PHCS representative to meet personally with the student or parent/guardian and make available an interpreter so the student or parent/guardian can understand the Board approved fee schedule and fee waiver policies.

8. **Fee Waivers**

8.1. ***General Fee Waiver Provisions***

8.1.1. "Waiver" or "fee waiver" means a full release from the requirement or payment of a fee and from any provision in lieu of a fee payment.

8.1.2. All fees are subject to fee waiver unless specifically identified as a non-waivable charge in this policy or UAC R277-407.

8.1.3. PHCS is not required to waive a non-waivable charge.

8.1.4. To ensure that no student is denied the opportunity to participate in a class or school sponsored or supported activity because of an inability to pay a fee, PHCS will provide for adequate waivers or other provisions in lieu of fee waivers.

8.1.5. The process for obtaining fee waivers, pursuing alternatives to fee waivers, or appealing the denial of fee waivers shall be administered:

8.1.5.1. Confidentially, fairly, objectively, without delay, and in a manner that avoids stigma, embarrassment, undue attention, and unreasonable burdens on students and parents/guardians.

8.1.5.2. With no visible indicators that could lead to identification of fee waiver applicants.

8.1.5.3. Such that it complies with the privacy requirements of The Family Educational Rights and Privacy Act of 1974, 20 U.S.C. §1232g (FERPA).

8.1.6. A student receiving a fee waiver or other provisions in lieu of a fee shall not be treated differently from other students or identified to students, employees, or other persons who do not need to know of the waiver.

8.1.7. PHCS suspends any requirement to pay a fee during the period the fee waiver eligibility is under consideration or during which an appeal of denial of a fee waiver is in process.

8.1.8. Fee waivers may not be funded by school fees. PHCS shall fund fee waivers through unrestricted state revenues or other unrestricted local revenues.

8.2. ***Fee Waiver Eligible Charges***

8.2.1. Fees for the following are waivable regardless of whether they are held during the regular school day, during the regular school year, outside of the regular school day, outside of the regular school year, or during the summer:

8.2.1.1. An activity, class, or program that is:

8.2.1.1.1. Primarily intended to serve school-age children; and

8.2.1.1.2. Taught or administered, more than inconsequentially, by a PHCS employee as part of the employee's assignment.

8.2.1.2. An activity, class, or program that is explicitly or implicitly required:

8.2.1.2.1. as a condition to receive a higher grade, or for successful completion of a PHCS class or to receive credit, including a requirement for a student to attend a concert or museum as part of a music or art class for extra credit; or

8.2.1.2.2. as a condition to participate in a PHCS activity, class, program, or team, including a requirement for a student to participate in a summer camp or clinic for students who seek to participate on a PHCS team, such as cheerleading, football, soccer, dance, or another team.

8.2.1.3. An activity or program that is promoted by a PHCS employee, such as a coach, advisor, teacher, school-recognized volunteer, or similar person, during school hours where it could be reasonably understood that the PHCS employee is acting in the employee's official capacity.

8.2.1.4. Admission, entrance, or gate fees for student attendance to an event or activity provided, sponsored, or supported by PHCS, including:

8.2.1.4.1. athletic competitions;

8.2.1.4.2. music or theater program performances; and

8.2.1.4.3. parent-teacher organization activities.

8.2.1.5. An activity or program where full participation in the activity or program includes:

8.2.1.5.1. travel for state or national educational experiences or competitions;

8.2.1.5.2. debate camps or competitions; or

8.2.1.5.3. music camps or competitions.

8.2.1.6. A concurrent enrollment, CTE, or AP course.

8.2.1.7. Activity clothing required to be worn by a student when participating as a club, PHCS group, or team, such as matching jackets, hoodies, t-shirts, or other like clothing.

8.2.1.8. Official curricular, co-curricular, and extra-curricular club or team uniforms that are required for student participation.

8.2.2. <u>Trip Fee Waiver Limitations</u>

8.2.2.1. A student may receive fee waivers for a maximum of two (2) qualifying trips during a school year.

8.2.2.2. A student requesting a fee waiver for a second qualifying trip must comply with the Action Plan requirements outlined in this policy.

8.2.2.3. Nothing in this policy prohibits a student from participating in additional school-sponsored trips beyond two waived trips if participation is funded through non-waiver means, including personal payment, fundraising, sponsorships, or donations.

8.2.3. Maximum Fee Waiver Limits

8.2.3.1. PHCS shall establish and enforce an annual maximum fee waiver limit for school-sponsored trip expenses in accordance with Utah law, State Board guidance, and Board-approved fee schedules.

8.2.3.2. The Board of Trustees may establish:

8.2.3.2.1. A maximum number of qualifying trips eligible for fee waiver consideration;

8.2.3.2.2. A maximum total dollar amount of trip-related fee waivers that may be granted to an individual student during a school year; and

8.2.3.2.3. Reasonable limitations on the categories of expenses covered under a fee waiver.

8.2.3.3. No student shall be entitled to receive fee waivers exceeding the limits established in the Board-approved fee schedule.

8.2.3.4. Students who exceed the established fee waiver limits may continue to participate in school-sponsored trips or activities through personal payment, fundraising, sponsorships, donations, or other non-waiver funding sources.

8.2.3.5. Any fee waiver limits established under this policy shall be applied consistently, equitably, and without discrimination.

8.2.3.6. Fee waivers granted for a second qualifying trip may be subject to an annual maximum waiver amount established by the Board of Trustees through the approved fee schedule.

8.2.3.7. In determining approval for a second trip waiver, PHCS may consider:

8.2.3.7.1. Total cost of the trip;

8.2.3.7.2. Completion of an approved Action Plan; and

8.2.3.7.3. Equity and consistency across student programs and activities.

8.2.3.8. Second qualifying trip fee waivers may be limited in accordance with Board policy and administrative procedures. Approval of a second-trip fee waiver requires completion of an approved Action Plan and may be subject to annual waiver limitations established by the Board of Trustees.

8.3. ***Non-waivable Charges***

8.3.1. Non-waivable charges are costs, payments, or expenditures which are not considered to be school fees and are not subject to fee waivers.

8.3.1.1. Non-waivable charges include a personal discretionary charge or purchase for:

8.3.1.1.1. Insurance, unless the insurance is required for a student to participate in an activity, class, or program.

8.3.1.1.2. College credit related to the successful completion of a concurrent enrollment class or an advanced placement examination.

8.3.1.1.3. A personal consumable item such as a yearbook, class ring, varsity athlete jacket or sweater, or other similar item, except when requested or required by a school as a condition to a student's participation.

8.3.1.2. Charges designated by Utah Code, federal law, or administrative rule not to be a fee are nonwaivable charges, including:

8.3.1.2.1. Tuition for nonresident out-of-state students and foreign students, foreign student transcript translation fees, and I-20 form processing charges.

8.3.1.2.2. A charge for an activity, class, or program which meets the criteria of a noncurricular club as described in Utah Code Title 53G, Chapter 7, Part 7, Student Clubs.

8.3.1.2.3. A charge for school breakfast or lunch.

8.3.1.2.4. A fine for improper use of school property, including a parking violation.

8.3.1.2.5. A fine for replacement of damaged or lost school property in accordance with Utah Code Ann. 53G-8-212.

8.3.1.2.5.1. If the student and the student's parent/guardian are unable to pay for damages, or if it is determined by PHCS in consultation with the student's parent/guardian that the student's interests would not be served if the parent/guardian were to pay for the damages, PHCS may provide for a program of work the student may complete in lieu of the payment.

8.3.1.2.5.2. No fine may be assessed for damages which may be attributed to normal wear and tear.

8.4. ***Fee Waiver Administrator***

8.4.1. The Executive Director shall designate at least one person at each campus at the appropriate administrative level to function as the "Fee Waiver Administrator." The designated individual shall:

8.4.1.1. be trained in and have a knowledge and understanding of school fees, the fee waiver process, and student data privacy laws; and

8.4.1.2. work in an appropriate setting to facilitate confidential conversations and documents.

8.4.2. The Fee Waiver Administrator shall be responsible to:

8.4.2.1. review fee waiver applications and verification documents;

8.4.2.2. grant or deny fee waiver requests;

8.4.2.3. compile all logs and maintain fee waiver documents in compliance with the Family Educational Rights and Privacy Act (FERPA); and

8.4.2.4. report fee waiver information.

8.4.3. The Fee Waiver Administrator's contact information will be available on the school's website with other school fee information and in student registration materials.

8.4.4. A student may not assist in the fee waiver approval process.

8.5. ***Fee Waiver Application Process***

8.5.1. A school shall use the standardized state board school fees notice and fee waiver applications to inform parents/guardians of the process of obtaining a fee waiver.

8.5.2. The application for a fee waiver shall be included on the PHCS website.

8.5.3. The fee waiver request process shall have no visible indicators that could lead to the identification of fee waiver applicants.

8.5.4. A parent/guardian or student desiring to have one or more fees waived shall submit a completed fee waiver application and verification of eligibility to the appropriate Fee Waiver Administrator.

8.5.5. Single Application for Entire Family

8.5.5.1. A family having more than one student enrolled in PHCS may submit one fee waiver application which will determine eligibility for fee waivers for all students in the family.

8.5.5.2. The fee waiver application and fee waiver eligibility verification must be submitted to the campus at which the oldest student is enrolled and clearly identify the names and grade levels of the other students in the family.

8.5.6. Duration of Fee Waiver

8.5.6.1. Once granted, a fee waiver lasts for the duration of the school year in which it was granted or until the financial circumstances of the family change.

8.5.7. Application Deadlines

8.5.7.1. Fee waiver applications and fee waiver eligibility verification must be received by the Fee Administrator within thirty (30) days of:

8.5.7.1.1. the first day of school for which the student is scheduled to begin school; or

8.5.7.1.2. a change of financial circumstances.

8.5.8. Change of Financial Circumstances

8.5.8.1. If a student or their family experiences a change of financial circumstances so that the fee waiver eligibility no longer exists or so that fee eligibility now does exist, the Fee Waiver Administrator may charge or waive a proportional share of the fees for a reduced fee for the remainder of the fee waiver period, upon receiving a fee waiver request and fee waiver eligibility verification within the application deadline.

8.6. ***Fee Waiver Eligibility Verification***

8.6.1. A student is eligible for and will be granted a fee waiver if the Fee Waiver Administrator receives a completed application and verification of one of the following from the student or parent/guardian:

8.6.1.1. The student's family income qualifies under the levels set by the State Superintendent, and the parent/guardian provides verification in the form of income statements, pay stubs, or tax returns:

8.6.1.1.1. These levels are set to correspond to the income levels for the federal free lunch program and may be found at schools.utah.gov/schoolfees on the fee waiver application form.

8.6.1.1.2. All income received by the household is considered, including salary, public assistance benefits, social security payments, pensions, unemployment compensation, and child support payments.

8.6.1.2. The student receives Supplemental Security Income (SSI), and the parent provides benefit verification documents from the Social Security Administration.

8.6.1.3. The student's family receives Supplemental Nutrition Assistance Program (SNAP) or Temporary Assistance for Needy Families (TANF), and the parent provides benefit verification from the Utah Department of Workforce Services for the period for which the fee waiver is sought, which may be in the form of an electronic screenshot of eligibility determination or status.

8.6.1.4. The student is in foster care through the Division of Child and Family Services, or is in state custody, and the individual seeking the waiver provides the required intake form and school enrollment letter provided by a case worker from the Utah Division of Child and Family Services or the Utah Juvenile Justice Department.

8.6.1.5. The student is designated as McKinney-Vento by the LEA's liaison. Consistent with the McKinney-Vento Act, Title VII, Subtitle B, any student designated McKinney-Vento by the LEA liaison will not require further documentation.

8.6.2. PHCS shall ensure that a fee waiver or other provision in lieu of a fee waiver is available to any student whose parent/guardian is unable to pay.

8.6.2.1. A Fee Waiver Administrator may grant a fee waiver to a student, on a case-by-case basis, who does not qualify for a fee waiver under the criteria above but who, because of extenuating circumstances, is not reasonably capable of paying the fee.

8.6.2.2. An opportunity will be provided for those requesting a fee waiver under this standard to meet privately with the Fee Waiver Administrator to discuss their situation and potential eligibility for a fee waiver.

8.6.2.3. Verification may be collected as appropriate for the situation.

8.6.3. <u>Second Trip Waiver Requests</u>

8.6.3.1. A student requesting a fee waiver for a second qualifying trip during the same school year shall:

8.6.3.1.1. Meet with the principal or principal's designee; and

8.6.3.1.2. Develop and complete an approved Action Plan outlining reasonable school-based or community-based contributions.

8.6.3.2. Approved contributions under an Action Plan may include:

8.6.3.2.1. Custodial or maintenance support;

8.6.3.2.2. Participation in school-related service programs; or

8.6.3.2.3. Other contributions approved by the principal or designee.

8.6.4. <u>Action Plan Standards</u>

8.6.4.1. Any Action Plan developed under this policy shall:

8.6.4.1.1. Clearly define the type and duration of the student's contribution;

8.6.4.1.2. Be customized to reflect the student's abilities, interests, and availability;

8.6.4.1.3. Take into account individual student circumstances, including employment responsibilities, caregiving obligations, transportation barriers, or other relevant factors; and

8.6.4.1.4. Not interfere with the student's academic schedule, educational opportunities, or family responsibilities.

8.6.4.2. Action Plans shall be administered in a manner that does not stigmatize, embarrass, or unfairly burden students receiving fee waivers.

8.7. ***Notification of Eligibility***

8.7.1. After reviewing the documentation provided by the student and the student's parent/guardian, the Fee Waiver Administrator will approve or deny the fee waiver request.

8.7.2. The Fee Waiver Administrator shall retain the fee waiver application but shall not retain copies of the required fee waiver verification documents, and will keep the following information as a log or record:

8.7.2.1. The school year the request was submitted.

8.7.2.2. Whether the request was approved or denied.

8.7.2.3. The date it was approved or denied.

8.7.2.4. The name and position of the person who reviewed the application.

8.7.2.5. The type of documentation used to verify eligibility.

8.7.3. The Fee Waiver Administrator shall provide written notice of the decision to grant or deny a fee waiver request to the student's parent/guardian using the standardized state board fee waiver decision and appeal form.

8.7.3.1. If a fee waiver request is denied, the written notice of decision shall include the reason the request was denied and a copy of PHCS' appeal process.

8.8. ***Appeal of Fee Waiver Denial***

8.8.1. A student or the student's parent/guardian may appeal the decision to deny a fee waiver request by completing and submitting the appeal form included with the denial to the Executive Director within ten (10) school days of receiving notice of denial.

8.8.2. The school shall contact the parent/guardian within two (2) weeks after receiving the appeal and schedule a meeting with the Executive Director to discuss the parent's/guardian's concerns.

8.8.3. If after meeting with the Executive Director the waiver is still denied, the parent/guardian may appeal, in writing, within ten (10) school days of receiving notice of denial, to the Board of Trustees.

9. **Services in Lieu of Waiver**

9.1. A student who is eligible for a fee waiver under this policy, or who is otherwise unable to pay a fee because of extenuating circumstances as described above, may be permitted to perform service in lieu of the fee. Service in lieu of a fee is a provision in lieu of a fee waiver waiver and is not available to a student who is able to pay the fee.

9.2. PHCS allows a ~~student~~ qualifying student to perform service in lieu of payment of a fee for which the student is eligible for a waiver, but community service in lieu of a fee may not be required.

9.3.[9.2.] A student may perform community service in lieu of a fee if the service assignment is appropriate to the:

9.3.1.[9.2.1.] age of the student;

9.3.2.[9.2.2.] physical condition of the student; and

9.3.3.[9.2.3.] maturity of the student.

9.4.[9.3.] The service must be consistent with state and federal laws, including:

9.4.1.[9.3.1.] Utah Code §53G-7-504, Waivers of fees;

9.4.2.[9.3.2.] the Federal Fair Labor Standards Act, 29 U.S.C. §201;

9.4.3.[9.3.3.] the service can be performed within a reasonable period of time; and

9.4.4.[9.3.4.] the service is at least equal to the minimum wage for each hour of service.

9.5.[9.4.] A student who performs service in lieu of waiver may not be treated differently than other students who pay a fee.

9.6.[9.5.] The service may not create an unreasonable burden for a student or parent/guardian and may not be of such a nature as to demean or stigmatize the student.

10. **Collection of School Fees**

10.1. PHCS may make an installment payment plan available to a parent/guardian or student to pay for a fee; however, an installment payment plan may not be required in lieu of a fee waiver.

10.2. Voluntary Request for Installment Plans

10.2.1. PHCS allows an installment payment plan available to a parent/guardian or student to pay for a fee; however, an installment payment plan may not be required or requested in lieu of a fee waiver.

10.2.2. The request for an installment payment plan must be:

10.2.2.1. Voluntarily requested by the student or parent/guardian (cannot be instigated by PHCS).

10.2.2.2. Requested in writing to the Fee Administrator prior to any fee becoming delinquent.

10.2.3. An agreed upon installment payment plan must be:

10.2.3.1. Created by the Fee Administrator.

10.2.3.2. Placed in writing to include:

10.2.3.2.1. dates of each payment,

10.2.3.2.2. amounts of each payment,

10.2.3.2.3. the Fee Administrator's name, signature, and date signed, and

10.2.3.2.4. the parent/guardian or student name, signature, and date signed (whoever will be responsible for making the payments).

10.3. A student may not collect or receive student fees from other students or parents/guardians.

10.4. PHCS may pursue reasonable methods for collecting student fees (see *Collection of Delinquent Student Fees Policy*), but may not, because of unpaid fees:

10.4.1. Exclude a student from a school, an activity, class, or program that is provided, sponsored, or supported by PHCS during the regular school day.

10.4.2. Refuse to issue a course grade.

10.4.3. Deny a former or current student receipt of official student records, including written or electronic class schedules, grade reports, diplomas, or transcripts.

10.5. PHCS may impose a reasonable charge to cover the cost of duplicating, mailing, or transmitting transcripts and other school records.

10.6. PHCS may not charge for duplicating, mailing, or transmitting copies of school records to an elementary or secondary school in which a former student is enrolled or intends to enroll.

10.7. If PHCS' property has been lost or willfully cut, defaced, or otherwise damaged, the school may withhold the issuance of an official written grade report, diploma, or transcript of the student responsible for the damage or loss until the student or the student's parent has paid for the damages in accordance with Utah Code 53G-8-212(2)(a).

10.8. Notwithstanding Section 10.6, PHCS may not withhold any records required for student enrollment or placement in a subsequent K-12 school.

10.9. Because graduation ceremonies are not part of a regular school day activity, students with unpaid fees may be excluded from the graduation ceremony if fees have not been paid after three (3) documented notifications with reasonable time for response.

11. **Fundraising**

11.1. Any fundraising activity must be approved and conducted in accordance with the PHCS Fundraising Policy.

11.1.1. PHCS may not authorize, establish, or allow for required individual fundraising.

11.1.2. PHCS may allow optional individual fundraising opportunities for students to raise money to offset the cost of the student's fees.

11.1.3. PHCS may allow for group fundraisers.

11.2. PHCS shall not deny a student membership on a team or group based on the student's nonparticipation in a fundraiser.

11.3. Any amount a student is asked to raise through fundraising for an activity counts toward the maximum fee amount per student for that activity and toward the per-student annual maximum aggregate fee amount established in the Board approved fee schedule; a student may not be asked to pay and fundraise more than those maximums combined.

11.4. Fee waivers may not be funded through fundraising or other school fee revenue. Waivers must be funded through unrestricted state revenues or other unrestricted local revenues.

11.5. If PHCS seeks to use alternative methods of raising revenue, it must comply with the PHCS Fundraising Policy and UAC R277-113.

12. **Donations in Lieu of Fees**

12.1. PHCS may not request or accept a donation in lieu of a fee from a student or parent/guardian unless the activity, class, or program for which the donation is solicited will otherwise be fully funded by PHCS and receipt of the donation will not affect participation by an individual student.

12.2. A donation is a fee if a student or parent/guardian is required to donate as a condition of the student's participation in an activity, class, or program.

12.3. PHCS level actions to solicit or accept a donation or contribution must be in compliance with all Board policies, must clearly state that donations and contributions by a student or parent/guardian are voluntary, and may not place any undue burden on a student or family.

13. **School Reporting Requirements**

13.1. PHCS shall follow the general accounting standards described in Rule R277-113 for the treatment of fee revenue.

13.2. PHCS shall maintain records and submit documentation to the Business Office annually, a summary of:

13.2.1. The number of students given fee waivers.

13.2.2. The number of students who performed service in lieu of a waiver.

13.2.3. The number of students denied fee waivers.

13.2.4. The total dollar value of student fees waived.

14. **Training**

14.1. The Executive Director shall provide for annual training of PHCS employees on fee related policies enacted by the Board specific to each employee's job function.

15. **Penalties for Violation of this Policy**

15.1. Any PHCS employee who knowingly violates the authorized fee schedule or financial policies as approved by the Board will be subject to disciplinary action as outlined by PHCS procedure and/or policy.

15.2. Monies collected beyond the Board approved fee schedule will be refunded by PHCS back to the appropriate student.

15.3. If PHCS violates the Board approved fee schedule or any financial policy, the Board may impose the following:

15.3.1. Issue a letter of reprimand to the employee or PHCS.

15.3.2. Restrict participation in PHCS group or state level activities.

15.3.3. Drop PHCS from membership and prohibit participation in any or all Utah High School Activities Association (UHSAA) sponsored activities.

16. <u>**Definitions**</u>

16.1. Definitions applicable to this policy are intended to be consistent with UCA 53G-7-501 and UAC R277-407. In the case of a discrepancy, the Utah Code shall prevail.

16.1.1. **Action Plan** means a written agreement between a principal or designee and a student that outlines specific, reasonable steps the student will take to contribute to the school or community in exchange for a fee waiver for a second school trip.

16.1.2. **Co-curricular activity** means an activity, course, or program that is an extension of a curricular activity; is included in an instructional plan and supervised or conducted by a teacher or education professional; is conducted outside of regular school hours; is provided, sponsored, or supported by the LEA; and includes a required regular school day activity, course, or program.

16.1.3. **Club** means any student organization that meets during noninstructional time.

16.1.4. **Common education expense** means an expense an LEA incurs that is related to the delivery of instruction for all courses, unrelated to a specific course, program, or activity. *Common education expense* includes employment of educators and staff, and provision of capital facilities, and operation and maintenance costs.

16.1.5. **Course** means an activity, a course, or a program that an LEA intends to deliver instruction through, provides, sponsors, or supports, and conducts primarily during school hours. *Course* includes a course in which a student is required to enroll as a condition of participation in a separate extracurricular activity.

16.1.6. **Curricular activity** means an activity, a course, or a program that is intended to deliver instruction, is provided, sponsored, or supported by an LEA, and is conducted only during school hours.

16.1.7. **Curricular club** means a club that is school sponsored and that may receive leadership, direction, and support from the school or school district beyond providing a meeting place during noninstructional time. An elementary school curricular club is organized and directed by school sponsors at the elementary school. A secondary school curricular club is a club whose subject matter is taught or will soon be taught in a regular course, whose subject matter concerns the body of courses as a whole, in which participation is required for a particular course, or in which participation results in academic credit.

16.1.8. **Discretionary project** means a project that a student completes in lieu of or in addition to a required classroom project in accordance with Section 53G-7-503.

16.1.9. **Extracurricular activity** means an activity, course, or program that is not directly related to delivering instruction, is not a curricular or co-curricular activity, and is provided, sponsored, or supported by an LEA. *Extracurricular activity* does not include a noncurricular club as defined in Section 53G-7-701.

16.1.10. **Fee** means a charge, expense, deposit, rental, or payment, regardless of how an LEA terms, describes, requests, or requires it, directly or indirectly, in the form of money, goods, or services, that is a condition to a student's full participation in or admission to an activity, course, or program that an LEA provides, sponsors, or supports. *Fee* includes payments to a third party that provides a part of a school activity, class, or program, and a fine, other than a fine described below. *Fee* does not include: a student fine that an LEA approves for failing to return school property, losing, wasting, or damaging private or school property through intentional, careless, or irresponsible behavior (including as described in Section 53G-8-212), or improper use of school property including a parking violation; a payment for school breakfast or lunch; a deposit that is a pledge securing the return of school property and that the LEA or school refunds upon the return of the property; a charge for insurance, unless the insurance is required for a student to participate in an activity, course, or program; and money or another item of monetary value that a student or the student's family raises through fundraising.

16.1.11. **Fee course** means a course that is not a non-fee course.

16.1.12. **Fundraiser, "fundraising," or "fundraising activity"** means an activity or event provided, sponsored, or supported by a school that uses students to generate funds to raise money to provide financial support to a school or any of the school's classes, groups, teams, or programs, or to benefit a particular charity or other charitable purposes. It may include the sale of goods or services, the solicitation of monetary contributions from individuals or businesses, and other lawful means or methods that use students to generate funds. It does not include an alternative method of raising revenue without students.

16.1.13. **Group fundraiser or group fundraising** means a fundraising activity where the money raised is used for the benefit of the group, team, or organization.

16.1.14. **Individual fundraiser or individual fundraising** means a fundraising activity where money is raised by each individual student to pay the individual student's fees.

16.1.15. **Instructional equipment** means an activity, course, or program-related tool or instrument that is required for a student to use as part of an activity, course, or program in a secondary school and that typically becomes the property of the student upon exiting the activity, course, or program. *Instructional equipment* includes shears or styling tools, a band instrument, a camera, a stethoscope, and sports equipment, including a bat, mitt, or tennis racket. *Instructional equipment* does not include school equipment, an instructional supply, or a personal student supply for a secondary student.

16.1.16. **Instructional supply** means a non-reusable or consumable material or supply that is necessary to use, expend, or deplete as a component or element of an activity, course, or program in a secondary school. *Instructional supply* includes prescriptive footwear; brushes or other art supplies, including clay, paint, or art canvas; wood for wood shop; legos for Lego robotics; film; and filament used for 3D printing. *Instructional supply* does not include a personal student supply for a secondary student.

16.1.17. **Maintenance of school equipment** means a cost, payment, or expenditure related to storing, repairing, or keeping school equipment in good working condition. *Maintenance of school equipment* does not include the cost related to end-of-life replacement.

16.1.18. **Non-fee course** means a course that results in course credit or a course grade within the core standards the State Board establishes under Section 53E-4-202 and other statutory requirements for English language arts, health education, mathematics, science, and social studies.

16.1.19. **Noncurricular club** is a student-initiated group that may be authorized and allowed school facilities use during noninstructional time in secondary schools. See UCA 53G-7-701, Student Clubs.

16.1.20. **Provided, sponsored, or supported by a school** means an activity, class, program, fundraiser, club, camp, clinic, or other event that is authorized by an LEA or school according to local education board policy, or that satisfies at least one of the following: is managed or supervised by an LEA or school, or an LEA or school employee in the employee's school employment capacity; uses, more than inconsequentially, the LEA or school's facilities, equipment, or other school resources; or is supported or subsidized, more than inconsequentially, by public funds, including the school's activity funds or minimum school program dollars. It does not include an activity, class, or program that meets the criteria of a noncurricular club as described in Title 53G, Chapter 7, Part 7, Student Clubs.

16.1.21. **Provision in lieu of fee waiver** means an alternative to fee payment or waiver of fee payment. It does not include a plan under which fees are paid in installments or under some other delayed payment arrangement.

16.1.22. **Requested or required by an LEA as a condition to a student's participation** means something of monetary value that is impliedly or explicitly mandated or necessary for a student, parent/guardian, or family to provide so that a student may fully participate in school or in a school activity, class, or program; successfully complete a school class for the highest grade; or avoid a direct or indirect limitation on full participation in a school activity, class, or program, including limitations created by peer pressure, shaming, stigmatizing, bullying, or the like, or withholding or curtailing any privilege that is otherwise provided to any other student.

16.1.23. **School activity clothing** means special shoes or items of clothing that meet specific requirements, including requesting a specific brand, fabric, or imprint; that a school requires a student to provide and wear for an activity-, course-, or program-related activity; and that the student rents while participating in the activity or that becomes the property of the student upon exiting the activity, course, or program. *School activity clothing* does not include a school uniform or clothing that is commonly found in students' homes.

16.1.24. **School equipment** means a durable, reusable machine, equipment, facility, or tool that a secondary school owns and that a student uses as part of an activity, course, or program in a secondary school. *School equipment* includes a saw or a 3D printer.

16.1.25. **School uniform** means special shoes or an item of clothing that meets specific requirements, including a requested specific color, style, fabric, or imprint, that a school requires a student to provide and wear during school attendance, and that is the property of the student. *School uniform* does not include school activity clothing.

16.1.26. **Something of monetary value** means a charge, expense, deposit, rental, fine, or payment, regardless of how the payment is termed, described, requested, or required directly or indirectly, in the form of money, goods, or services. *Something of monetary value* includes charges or expenditures for a school field trip or activity trip, including related transportation, food, lodging, and admission charges; payments made to a third party that provide a part of a school activity, class, or program; classroom supplies or materials; and a fine, except for a student fine specifically approved by an LEA for failing to return school property, losing, wasting, or damaging private or school property through intentional, careless, or irresponsible behavior, or improper use of school property, including a parking violation. *Something of monetary value* does not include a payment or charge for damages which may reasonably be attributed to normal wear and tear.

16.1.27. **SNAP (Supplemental Nutrition Assistance Program)** means a program, formerly known as food stamps, which provides nutrition benefits to supplement the food budget of low-income families through the Utah Department of Workforce Services.

16.1.28. **SSI (Supplemental Security Income for Children with Disabilities)** means a benefit administered through the Social Security Administration that provides payments for qualified children with disabilities in low-income families.

16.1.29. **Student supplies** means items that are the personal property of a student which, although used in the instructional process, are also commonly purchased and used by persons not enrolled in the class or activity in question and have a high probability of regular use in activities other than school-sponsored activities. *Student supplies* include pencils, paper, notebooks, crayons, scissors, basic clothing for healthy lifestyle classes, and similar personal or consumable items over which a student retains ownership. *Student supplies* does not include items listed in this section if the requirement from the school for the student supply includes specific requirements such as brand, color, or a special imprint to create a uniform appearance not related to basic function.

16.1.30. **TANF (Temporary Assistance for Needy Families)** means a program, formerly known as AFDC, which provides monthly cash assistance and food stamps to low-income families with children under age eighteen (18) through the Utah Department of Workforce Services.

16.1.31. **Textbook** means instructional material necessary for participation in an activity, course, or program, regardless of the format of the material. *Textbook* includes a hard copy book or printed pages of instructional material, including a consumable workbook; computer hardware, software, or digital content; and the maintenance costs of school equipment. *Textbook* does not include school equipment, instructional equipment, or instructional supplies.

16.1.32. **Trip** means a school-sponsored travel activity of two or more nights that requires a student to pay a fee for participation in the activity. *Trip* does not include a travel activity of two or more nights related to an in-state activity sponsored by an association described in Utah Code Section 53G-7-801.

16.1.33. **Waiver** means a full release from the requirement of payment of a fee and from any provision in lieu of fee payment.

FISCAL PROCEDURES

1. **Introduction**

1.1. These written fiscal procedures and controls are adopted by the Providence Hall Charter School (PHCS) Executive Director and Administration under the direction of the PHCS Board of Trustees (Board). These procedures fall within Board adopted policies governing the financial operations of PHCS and must be followed.

1.2. The accompanying fiscal procedures, coupled with establishing sound processes, practices, training, use of forms, and ongoing monitoring are the foundation for the PHCS internal control system. This system helps to consistently meet financial standards set through state and federal laws and rules, as well as PHCS Board policy. These resources comprise the PHCS *internal controls* and are designed to safeguard public funds, ensure that PHCS fiscal activities comply with requirements, and are performed without malfeasance. These internal controls shall provide the required checks and balances to ensure that PHCS and its employees properly spend and account for public funds for which PHCS is entrusted.

1.3. The Executive Director and Administration of PHCS shall model compliance with Board finance policies and these finance procedures. The Executive Director and Administration shall provide annual training on the use of these procedures and associated forms relevant to employees' job duties in order to support understanding and utilization of these procedures and associated forms (as required by USBE Administrative Rule R277-113, LEA Fiscal and Auditing Policies~~Board rule~~).

2. **General Accounting Procedures**

2.1. ***General Ledger Activity***

2.1.1. Control Objective: To ensure that all General Ledger entries are current, accurate, and complete.

2.1.2. Major Controls

2.1.2.1. *Timeliness of Entries*: All entries are made soon after the transaction, activity or underlying accounting event occurs to ensure the financial records and reporting are current.

2.1.2.2. *Support Documentation*: All entries are supported by adequate written documentation retained per Utah State Archives guidelines that clearly indicate the justification and authorization for the transaction.

2.1.2.3. *Segregation of Duties*: Wherever possible, duties such as collecting funds, maintaining documentation, preparing deposits, procurement processes, payroll processes, reconciling records, etc. should be segregated among different individuals. When full segregation of duties is not possible due to the small size and limited staffing of the LEA or individual campus, compensating controls such as management supervision or review of financial records by independent parties must be implemented and documented.

2.1.3. Procedures

2.1.3.1. Financial data on source documentation is verified against original documents (e.g., invoice, purchase order, etc.) by the Business Office before entering into the accounting system.

2.1.3.2. All original entries in the accounting systems (e.g., cash receipts, disbursements, personnel allocations) are made soon after the accounting event from authorized forms and are prepared by the Business Office and reviewed afterwards by a qualified business administrator.

2.1.3.3. Non-recurring entries, such as for correcting entries, recording accruals, and recording non-cash transactions, are prepared as circumstances warrant and on an as needed basis.

2.1.3.4. Source documentation will include required quote or bid documentation; appropriate approval signatures by authorizers; date of bid, order or purchase; sufficient detail to determine item(s) purchased and quantity; and identification of the program or activity for which the goods or services were procured.

2.1.3.5. All journal entries shall have supporting documentation that is reviewed and approved by a representative of the Board (generally the finance or Audit Committee) or Executive Director of PHCS.

2.1.3.6. Business Office personnel shall perform monthly, quarterly, and annual reviews of financial data for accuracy and proper coding (allocation) to object, function and program.

2.1.3.7. Business Office personnel shall prepare financial reports for The Administration and Board on a monthly basis as required by Board rule.

2.1.3.8. Principals/Directors and other authorized signers shall review supporting documentation for transactions to ensure validity and completeness prior to signing and dating for approval.

2.1.3.9. Principals/Directors and the Business Office shall provide requested documents timely to the Audit Committee upon request.

3. Cash Management Procedures

3.1. *Cash Receipts*

3.1.1. Control Objective: To record cash receipts including currency, coin, checks, electronic funds, ACH transactions, and credit card transactions completely and accurately and to prevent misuse, theft, or diversion of cash assets.

3.1.2. Major Controls: PHCS has internal control systems in place to monitor cash receipts, and ensure that deposits are made in a timely manner (within three [3] banking business days per Utah Code. PHCS also uses electronic fund transfers where possible to accelerate deposits.

3.1.3. Internal Accounting Controls

3.1.3.1. All employees and approved volunteers with cash receipting job duties, will receive annual training on Cash Receipts Procedures relevant to their duties.

3.1.3.2. The Business Office and Principals/Directors shall monitor compliance with cash receipt procedures, address non-compliance and provide retraining where needed.

3.1.3.3. Whenever feasible, receipting of funds should be done at the front office. Except upon prior approval by the Board or the Executive Director, receipting may not be performed in other offices, classrooms, or in unapproved locations. Cash receipting in the lunchroom is allowed and reviewed by the Food Services Director.

3.1.3.4. All cash shall be secured, and access limited to those authorized for access.

3.1.3.5. Employees shall instruct payers to take all cash, checks, and credit card transactions to the cashier (front office) for receipt.

3.1.3.6. Provisions shall be made for cash receipting/collection at approved activities or functions for which front office cash collection is unreasonable.

3.1.3.7. Opening and sorting of mail (with the exception of HR or Board mail) is assigned to front office personnel with responsibilities independent of access to accounts receivable or cash accounts.

3.1.3.8. Listed receipts and credits are compared to accounts receivable and bank deposits by the Business Office.

3.1.3.9. All checks received must be exclusively made payable to Providence Hall (no two-party checks) and restrictively endorsed immediately. Checks written to other parties may not be signed over to PHCS.

3.1.3.10. PHCS shall not cash a check for any individual, accept IOUs nor loan money in any form to any person or entity, including employees.

3.1.4. Front Office Cash Procedures

3.1.4.1. *Credit Card Receipting Procedures*

3.1.4.1.1. Credit card merchant account(s) for receipt of funds shall be approved by the Executive Director and documented in compliance with PHCS data privacy and payment security policies. The Business Office shall maintain records of all active merchant accounts for Board oversight and audit purposes.~~**Credit card merchant account(s) for receipt of funds shall be approved by the Boardby the Board.**~~

3.1.4.1.2. Only front office personnel and ~~the Executive Director~~ **authorized account signers** shall have the authority and access to reverse credit card transactions (issue refunds or credits). No other outgoing transactions shall be permitted through any merchant account.

3.1.4.1.3. Credit Card payments may only be made through the PHCS website, a contracted third-party merchant processor website, or at the front office.

3.1.4.1.4. Credit Card payments may be made outside of regular school hours (e.g., at after school activities) only if authorized employees are present to properly process payments.

3.1.4.1.5. All credit card receipts shall be recorded in the accounting system by business office personnel and shall include transaction detail identifying the specific fee or activity being paid for ~~, by payee,~~ and by item paid (line item detail).

3.1.4.1.6. The Business Office shall reconcile the credit card receipt register with deposit records.

3.1.4.2. *Cash and Check Handling Procedures*

3.1.4.2.1. **Cash receipts (cash and checks) are received and sorted by front office personnel only. Business Office personnel or individual teachers cannot receive cash or checks.**~~Receipting should take place late enough into the day to accommodate the majority of students and parents/guardians but not so late that receipts cannot be prepared in time to get to the bank that day.~~

3.1.4.2.2. All funds given to PHCS for any reason, including cash collected at school-sponsored activities, will be recorded in the appropriate Payment code in Skyward and reflected on the Cash Receipts Log and posted to student accounts by separate front office personnel where possible.

3.1.4.2.3. All checks received must be made payable to **Providence Hall** and endorsed immediately by front office personnel with a "Deposit Only to the PHCS Account" stamp. No checks may be accepted that have been "signed over" to PHCS. ~~All checks must be originally made payable to Providence Hall.~~

3.1.4.2.4. Cash and checks shall be counted separately by two (2) independent front office personnel and reconciled with the *Cash Receipts Log*. Both personnel must sign the *Cash Receipts Log* certifying that the cash/checks received match register. Any discrepancies shall be resolved or reported to the Principal/Director and Business Office in the event they cannot be resolved.

3.1.4.2.5. All cash must be securely stored onsite until taken to the bank for deposit. Cash shall never be kept in unsecured locations (unlocked drawers, vehicles, etc.).

3.1.4.2.6. Deposits are made at least every three (3) banking days (72 hours) in compliance with Utah Code. Funds shall be deposited daily when funds exceed $5,000. If deposits are made other than daily, pending deposits shall be maintained in a secure location with limited access at all times.

3.1.4.2.7. Deposit receipts, deposit slips and other internal records, including the *Cash Receipts Log* tracked by office or lunch personnel, are forwarded to the Business Office.

3.1.5. Business Office Cash Procedures

3.1.5.1. Business Office personnel reviews the *Cash Receipts Log* against the *Cash Receipts/Credit Card Register* comparing it to the student account records provided by front office or lunch personnel for accuracy, noting any discrepancies. Any discrepancy should be researched and/or returned to the front office for re-processing and any resolution documented within the deposit records. Frequent or recurring discrepancies shall be reported to the Principal/Director and the Business Office.

3.1.5.2. Reconciliation of cash receipt registers to deposit slips are done by Business Office personnel prior to transaction entry review into the accounting system.

3.1.5.3. Cash deposits accounting shall be reviewed and recorded by Business Office personnel (within the proper period), with receipt numbers assigned by the accounting system. The Business Office personnel shall attach the final and reviewed receipt accounting register to the original cash receipt log ~~register~~

submitted by the front office personnel.

3.1.5.4. Reconciliation of cash receipts to bank statements will be performed by Business Office personnel on a monthly basis.

3.1.5.5. Records for credit card and EFT deposits will be utilized by the Business Office for deposit entry and deposit entry reviews in the accounting system G/L. Where possible the front office personnel will enter student EFT credit card payments and lunchroom personnel will enter student and adult lunch EFT payments in the Student management system.

3.1.5.6. Business Office personnel will reconcile credit card and EFT deposit entries against bank statements and student account reports provided by the merchant account system or front office personnel.

3.1.6. School-Sponsored Activity Cash Procedures

3.1.6.1. All cash collected at school-sponsored activities (and not in the front office) must follow all procedures as outlined in this document.

3.1.6.2. Petty cash (a cash drawer) for use at school-sponsored activities may only be requested by PHCS personnel by specifying the cash amount in the *Petty Cash Request Form,* with approval signature from the Principal/Director.

3.1.6.3. Authorized employees requesting the cash drawer are responsible to ensure all policies and procedures of PHCS are maintained. The authorized employee requester shall ensure cash receipting procedures are followed in the event that non-school personnel assist with cash collection.

3.1.6.4. Money should be collected by at least two (2) responsible persons at all times in a safe and secure environment, following all established procedures.

3.1.6.5. Cash collected at school-sponsored activity should be counted by two (2) or more non-related individuals with one (1) individual being a PHCS employee.

3.1.6.6. An Income Tally Sheet must be completed and signed by the two (2) individuals who completed the cash count.

3.1.6.7. All of the cash collected along with the Income Tally Sheet should be returned to the front office to be logged for deposit the same day, or the next morning in the event of a late evening school-sponsored activity. For evening school-sponsored activities all money must be kept on site at PHCS and secured in a safe location.

3.1.6.8. Receipt of funds via credit card transactions at school-sponsored activities shall follow the procedures in the credit card procedures

3.1.7. Fundraising

Fundraising is permitted by the Board and Administration to allow PHCS to raise additional local funds to supplement authorized school-sponsored programs. PHCS shall not enter into fiscal agent agreements, cohorts or consortiums, etc. without Board or Executive Director approval.

3.1.7.1. All fundraising at the school level shall be authorized and administered by the Principal/Director, within parameters of Board policy. Fundraising at the school level includes activities of the PHCS parent organization.

3.1.7.2. Optional individual or group fundraisers may be allowed, but not required, for student participation in school-sponsored activities and programs.

3.1.7.3. Fundraisers associated with school-sponsored activities that charge a fee for student participation shall comply with School Fees rule and Board policy.

3.1.7.4. Money raised for a charitable purpose is restricted for that purpose and should not be used to supplement other PHCS programs or activities.

3.1.7.5. All fundraisers shall be submitted to the Principal/Director for approval.

3.1.7.6. The Principal/Director will review proposed fundraising activities to ensure alignment with the PHCS charter, applicable PHCS policy, and state school fees requirements.

3.1.7.7. Cash receipting and petty cash policies and procedures will be followed for all fundraising activities where funds are collected.

3.2. *Cash Disbursements*

3.2.1. Control Objective: To disburse cash for authorized purposes only and record cash disbursements completely, accurately and within the correct period.

3.2.2. Major Controls: All cash disbursements shall be made consistent with state law, administrative rules, and PHCS Purchasing Policies.

3.2.3. Internal Accounting Controls

3.2.3.1. All employees and approved volunteers will receive annual training on procurement processes relevant to their duties. In addition to those with ongoing procurement duties, this typically includes teachers making purchases with classroom funds or other approved budgets, PHCS parent organization members, activity leads or coaches, etc.

3.2.3.2. The Business Office and Principal/Director shall monitor compliance with procurement procedures, address non-compliance and provide retraining where needed.

3.2.3.3. No employee is authorized to pay employees or vendors with cash, except (for vendors only) from properly authorized petty cash funds.

3.2.3.4. All ACH, wire transfers, and electronic checks shall be approved by two (2) check signers beforehand in order for the payments to be made.

3.2.3.5. Business Office personnel will issue regular ongoing disbursement of funds by electronic payment or issuance of a check. Electronic payments are preferred and where an ACH or electronic payment option is not offered by the vendor the Business Office personnel may issue a paper check.

3.2.3.6. Business Office personnel shall be given authority to initiate electronic and/or paper check transactions, but they are not permitted to authorize or sign electronic transactions or paper checks.

3.2.3.7. Authorized check signers on the PHCS bank account can approve electronic transactions.

3.2.3.8. Recurring transactions for regular and approved charges (e.g., benefit payments, tax payments) are reviewed and approved on the *Payroll Summary Report* by two (2) authorized signers.

3.2.3.9. PHCS shall use only special high security pre-numbered paper checks.

3.2.3.10. Check stock will be kept in a secured location by the Business Office.

3.2.3.11. All voided checks should be properly marked as such and retained in the Business Office.

3.2.3.12. Under no circumstance may PHCS issue a blank check, issue a check that is signed only (for completion of Payee and the Amount written in later), issue a check made out to "Cash" or otherwise fail to write a check to a specific Payee for authorized disbursement purposes.

3.2.3.13. Disbursements shall be recorded and issued directly from the accounting system. The Principal/Director shall only issue disbursements in rare extreme circumstances necessary in order to avoid the interruption of programs and/or services.

3.2.3.14. Disbursement records shall be reconciled with accounts payable/open invoice files.

3.2.3.15. Bank statements shall be reconciled to cash accounts and verified by the Business Office on a monthly basis.

3.2.3.16. Purchasing Card (P-Card) or credit card statements shall be reconciled against credit/P-card accounts and any outstanding transactions verified by the Business Office on a monthly basis and reviewed by the Audit Committee and/or the Principal/Director. The person reviewing the P-Card statements, shall receive an original copy of the card statement not by Business Office personnel but by a PHCS authorized signatory.

3.2.3.17. Payment verification documentation should be attached to the source documentation for record keeping.

3.2.3.18. Detailed comparison of actual vs. budget disbursements on a periodic basis and any discrepancies included in the monthly budget reports to the Executive Director and the Board.

3.2.3.19. Separation of duties should exist to the extent possible for an organization the size of PHCS.

3.2.3.20. Bank statements and reconciliations are reviewed and signed by an Audit Committee representative(s) on a monthly basis. In the event that no member of the Audit Committee is present, the Executive Director may review and sign such records in a given month. The person reviewing the statements, shall receive or access a copy of the bank statement directly by or from the bank.

3.2.3.21. The PHCS banking system must allow access for positive pay services when possible.

3.3. ***Purchasing Procedures***

3.3.1. PHCS utilizes procurement guidelines established in federal procurement standards (for applicable federal programs), state procurement code, state and USBE administrative rules and PHCS policy.

3.3.2. PHCS selects the most responsive, responsible, and best overall value vendor to provide required materials and services and promotes open and fair competition in order to obtain the best value to PHCS.

3.3.3. After approval of the annual budget, PHCS reviews needs to discover opportunities for splitting or grouping orders to achieve maximum value to PHCS, including volume discounts; however, PHCS shall not violate the Utah Procurement Code when splitting or combining orders.

3.3.4. When approving *Purchase Requisition Forms*, the Principal/Director (or designee) identifies minimum or appropriate needs and ensures that all required documentation is included (see below for list of requirements).

3.3.5. Reimbursements shall be submitted timely with all required documentation in order to be processed for reimbursement to employees or approved volunteers.

3.3.6. Reimbursements are paid via payroll following business office receipt and approval.

3.3.7. Reimbursements submitted post ninety (90) days from the date of the receipt may not be reimbursed.

3.3.8. Subject to 2CFR 200 and as detailed below, PHCS may not procure a capital asset exceeding $5,000 without obtaining written approval from the Federal Agency or pass-through entity (e.g USBE in most cases).

3.3.9. Processing Purchase Requisition Forms

3.3.9.1. *Purchase Requisition Forms* are generated by the person requesting permission to make a purchase.

3.3.9.2. A *Purchase Requisition Form* must include the following:

3.3.9.2.1. The name and contact information of the person making the request.

3.3.9.2.2. A description and quantity of the items to be ordered.

3.3.9.2.3. A statement justifying the purchase (identify the need—the purpose of the procurement).

3.3.9.2.4. A cost estimate with supporting documentation attached (e.g., quote, phone quote sheet, Internet print out).

3.3.9.2.5. Supporting documentation for additional required quotes, bids, RFP as specified in PHCS policy.

3.3.9.2.6. The required delivery information.

3.3.9.2.7. Identify the restricted or unrestricted program being utilized (e.g. IDEA, School LAND Trust).

3.3.9.2.8. Identify the school level budget being utilized (e.g., SPED, PTO, athletic clubs, classroom budget).

3.3.9.3. The requesting employee presents a *Purchase Requisition Form* and all required supporting documentation to the Principal/Director (or designee) for review and approval. Procurements of goods or services for a restricted program must be approved by both the program Principal/Director and campus Principal/Director to ensure the expense is necessary, reasonable, and allowable under restricted program rules and as specified in 2CFR 200.

3.3.9.4. The approver reviews the *Purchase Requisition Form* and confirms the presence of all required items and supporting documentation prior to approval.

3.3.9.5. Approved *Purchase Requisition Forms* are forwarded to the Business Office or designated procurement staff.

3.3.9.6. 2CRF.200.313 and 2CFR200.439 require that purchases using federal funds of a single item of more than $5,000, and that meets the definition of a capital expenditure must have prior written approval of the Federal Agency or pass-through entity (e.g. USBE). The written approval must be attached to the procurement documentation prior to the purchase being made.

3.3.9.7. Qualified educators are approved for and allocated teacher classroom supply funds of $500 per FTE in K-6 and Special Education, and $250 per full-time equivalent (FTE) in Grades 7-12. These funds are appropriated and tracked for each qualifying teacher using *Grade Level and Department Activity Budget Reports*. The funds must be made available by August 15 of each school year. *Requisition Forms* are required for purchases or reimbursements.

3.3.9.8. *Student Incentive and Food Purchases Using Teacher Classroom Supply Funds*

3.3.9.8.1. In accordance with Utah Code § 53F-2-527, Teacher Supplies and Materials funds are provided for the purchase of "consumable and non-consumable items used for educational purposes by teachers in classroom activities approved by the LEA." These funds are allocated annually to qualifying teachers and are intended to directly support classroom instruction and student learning.

3.3.9.8.2. The use of these funds for student incentives, including food-based rewards, must be clearly tied to an instructional purpose and comply with applicable wellness policies and procurement procedures. To ensure compliance and fiscal responsibility, the following guidelines apply:

3.3.9.8.2.1. Educational Purpose Requirement: Incentive purchases must be tied to a legitimate instructional objective, student engagement strategy, or classroom management plan that supports academic or behavioral outcomes. Examples include positive behavior systems, instructional games with small rewards, or materials that support participation or mastery of learning goals.

3.3.9.8.2.2. Compliance with Wellness Policies: All food and beverage items offered to students during the school day must comply with the PHCS Wellness Policy. **Items sold to students individually must meet Smart Snack Standards. Items provided to students at no cost- including classroom incentives purchased with Teacher Classroom Supply Funds- are not subject to Smart Snack Standards. These items must comply with applicable food safety requirements, and teachers are encouraged (consistent with Wellness Policy §4.3.1) to select nutrient-dense options and moderate fat, added sugars, sodium, and portion size; this nutrition guidance is not a mandatory numeric standard. Non-compliant food items intended for individual sale** may not be distributed to students during the instructional day unless used in an instructional context where the item is not intended for consumption (e.g., science experiments, STEM design activities).

3.3.9.8.2.3. Health and Parent Considerations: Teachers must consider student allergies, dietary restrictions, and parental concerns when selecting edible items. Non-food incentives are encouraged, especially in environments where food sensitivities exist or cannot be reasonably assessed.

3.3.9.8.2.4. Documentation and Approval Requirements: All student incentive purchases using classroom supply funds must be reasonable, appropriately documented, and approved.

Documentation shall include a *Purchase Requisition Form* with itemized receipts for reimbursements, and a brief justification of educational purpose. Purchases inconsistent with these guidelines may be denied or returned for revision.

3.3.9.8.2.5. Prohibited Use of CNP Funds: Child Nutrition Program (CNP) funds shall not be used for classroom incentives or food-related purchases outside of approved foodservice operations. Use of CNP funds is restricted by federal law to allowable school meal program expenses.

3.3.9.9. Personnel ordering or purchasing items shall attach order confirmation and receipt of payment documentation and forward it to the Business Office.

3.3.10. School Lunch Program Procedures
The plan for procuring items for use in the Child Nutrition Program is as follows. These procurement procedures maximize full and open competition, transparency in transactions, comparability, and documentation of all procurement activities. Providence Hall Charter School assures that positive efforts will be made to involve small and minority businesses, women's business enterprises, and labor surplus area firms [2 CFR 200.321].

3.3.10.1. All procurement activities will be made in accordance with 2 CFR 200; the State of Utah Procurement Code 63G-6a; and Utah Administrative Code Title R33. The most restrictive principles will be applied when conflicts in requirements exist.

3.3.10.1.1. If the amount of the purchase is more than $50,000 formal procurement procedures will be used

3.3.10.1.2. Informal procurement procedures (small purchase) will be required for purchases under the most restrictive small purchase threshold as defined in Title R33 or school fiscal policy approved threshold if less:

3.3.10.1.2.1. The "Individual Procurement Item" threshold is a maximum amount of $5,000 for a procurement item; a procurement unit may select the best source by direct award and without seeking competitive bids or quotes.

3.3.10.1.2.2. The single procurement aggregate threshold is a maximum amount of $10,000 for multiple procurement item(s) (each item must be $5,000 or less), that are purchased from one source at one time; and

3.3.10.1.2.3. The annual cumulative threshold from the same source is a maximum amount of $50,000

3.3.10.2. It will be the responsibility of the lunchroom director to document the amounts to be purchased so the correct method of procurement will be followed. Cost analysis documentation will also be required for any amendments to resulting contracts when the amendment is expected to exceed $50,000.

3.3.10.3. . When a formal procurement method is required, the following ***COMPETITIVE SEALED BID in the form of an Invitation for Bid or COMPETITIVE PROPOSAL in the form of a Request for Proposal (RFP)*** procedures will apply:

3.3.10.3.1. An announcement of an Invitation for Bid (IFB) or a Request for Proposal (RFP) will be placed on the state website that is owned, managed by, or provided under contract with, the Division of Purchasing for posting a public procurement notice. Other places such as social media, or a local newspaper may be included in addition to publicizing~~publicize~~ the intent of the school to purchase needed items.

3.3.10.3.2. An advertisement is required for all purchases over the district's small purchase threshold of $50,000. The announcement will contain a:

3.3.10.3.2.1. general description of items to be purchased.

3.3.10.3.2.2. deadline for submission of questions and the date written responses will be provided including addenda to bid specifications, terms and conditions as needed.
3.3.10.3.2.3. date of pre-bid meeting, if provided, and if attendance is a requirement for bid award.
3.3.10.3.2.4. deadline for submission of sealed bids or proposals, and
3.3.10.3.2.5. address of location where complete specifications and bid forms may be obtained

3.3.10.3.3. The developer of written specifications or descriptions for procurements will be prohibited from submitting bids or proposals for such products or services.

3.3.10.3.4. The IFB or RFP will clearly define the purchase conditions. The following list includes requirements to be addressed in the procurement, as applicable:
3.3.10.3.4.1. Contract period
3.3.10.3.4.2. LEA is responsible for all contracts awarded (statement)
3.3.10.3.4.3. Date, time, and location of IFB/RFP opening
3.3.10.3.4.4. How vendor is to be informed of bid acceptance or rejection
3.3.10.3.4.5. Delivery schedule
3.3.10.3.4.6. Set forth requirements (terms and conditions) which bidder must fulfill in order for the bid to be evaluated
3.3.10.3.4.7. Buy American Provision requirements
3.3.10.3.4.8. Benefits to which the School Food Authority will be entitled if the contractor cannot or will not perform as required
3.3.10.3.4.9. Statement regarding the return of purchase incentives, discounts, rebates, and credits to the LEA's non-profit Child Nutrition account
3.3.10.3.4.10. Contract provisions as required in Appendix II to 2 CFR 200
3.3.10.3.4.11. Procuring instrument to be used are purchase orders from firm fixed prices after formal bidding
3.3.10.3.4.12. Price adjustment clause (tied to an appropriate) (Consumer price index, or other as stated in terms and conditions for pricing and price adjustments)
3.3.10.3.4.13. Specific bid protest procedures
3.3.10.3.4.14. Provision requiring access by duly authorized representatives of the school, State Agency, United State Department of Agriculture, or Comptroller General to any books, documents, papers and records of the contract which are directly pertinent to all negotiated contracts
3.3.10.3.4.15. Method of shipment or delivery upon contract award
3.3.10.3.4.16. Provision requiring contractor to maintain all required records for six years after final payment and all other pending matters (audits) are closed for all negotiated contracts
3.3.10.3.4.17. Description of process for enabling vendors to receive or pick up orders upon contract award
3.3.10.3.4.18. Provision requiring the contractor to recognize mandatory standards/policies~~polices~~ related to energy efficiency contained in the State Energy Plan issued in compliance with the Energy Policy and Conservation Act (PL 94-165)
3.3.10.3.4.19. Signed statement of non-collusion
3.3.10.3.4.20. Signed Debarment/Suspension Certificate or statement included in contract or copy of Excluded Parties List System (EPLS).

3.3.10.3.5. Specifications and estimated quantities of products and services prepared by SFA and provided to potential contractors desiring to submit bids/proposals for the products or services requested. When specifying a "brand name" an "equal" product must be allowed to be offered [2 CFR 200.319(6)]

3.3.10.3.6. If any potential vendor is in doubt as to the true meaning of specifications or purchase conditions, interpretation will be provided in writing to all potential bidders by the lunchroom director and date specified.

3.3.10.3.6.1. The lunchroom director will be responsible for ensuring all SFA procurements are conducted in compliance with applicable Federal, State, and local procurement regulations.

3.3.10.3.6.2. The following criteria will be used in awarding contracts as a result of bids/proposals.

3.3.10.3.6.2.1. Price

3.3.10.3.6.2.2. (Ex.: quality, delivery, service, etc.)

3.3.10.3.6.2.3. Other criteria as applicable to the type of purchase

3.3.10.3.7. In awarding an RFP, a set of award criteria in the form of a weighted evaluation sheet will be provided to each bidder in the initial bid document materials. Price alone is not the sole basis for award but remains the primary consideration among all factors when awarding a contract. Following evaluation and negotiations a firm fixed price or cost reimbursable contract is awarded.

3.3.10.3.7.1. The contracts will be awarded to the responsible bidder/proposer whose bid or proposal is responsive to the invitation and is most advantageous to the school, price as the primary and other factors considered. Any and all bids or proposals may be rejected in accordance with law.

3.3.10.3.7.2. The food service director is required to sign on the bid tabulation of competitive sealed bids or the evaluation criterion score sheet of competitive proposals signifying a review and approval of the selections.

3.3.10.3.7.3. The food service director will be reviewing the procurement system to ensure compliance with applicable laws.

3.3.10.3.7.4. The food service director is responsible for documentation that the actual product specified is received.

3.3.10.3.7.5. Any time an accepted item is not available, the food service director will select the acceptable alternative. The contractor must inform the food service director when a product is not available. In the event a non-domestic agricultural product is to be provided to the school, the contractor must obtain, in advance, the written approval of the product. The food service director must comply with the Buy American Provision.

3.3.10.3.7.6. Full documentation as to the reason an accepted item was unavailable, and to the procedure used in determining acceptable alternatives, will be available for audit and review. The person responsible for this documentation is the food service director.

3.3.10.3.7.7. The food service director is responsible for maintaining all procurement documentation.

3.3.10.3.7.8. The food service director must supply a copy of the procurement documentation to the business office.

3.3.10.4. If the amount of purchases for items is less than the school's small purchase threshold, the following, **small purchasing procedures, including quotes,** will be used **as outlined in Utah State Administrative Code Title R33**. Quotes from an adequate number of qualified sources will be required.

3.3.10.4.1. Product written and/or verbal detailed specifications will be prepared and provided to the vendor. When specifying a "brand name" an "equal" product must be allowed to be offered [2 CFR 200.319(6)].

3.3.10.4.2. Each vendor will be contacted and given an opportunity to provide a price quote on the same specifications. A minimum of two vendors shall be contacted.

3.3.10.4.3. The food service director will be responsible for contacting potential vendors when price quotes are needed.

3.3.10.4.4. The price quotes will receive appropriate confidentiality before award.

3.3.10.4.5. Quotes will be awarded by the food service director. Quotes awarded will be to the lowest and best quote based upon quality, service availability, price, Buy American Provision requirements, as applicable, and other specified criteria.

3.3.10.4.6. The food service director and business administrator will be responsible for documentation of records to show selection of vendor, reasons for selection, names of all vendors contacted, price quotes from each vendor, and written specifications.

3.3.10.4.7. The food service director will be responsible for documentation that the actual product specified is received.

3.3.10.4.8. Any time an accepted item is not available, the food service director will select the acceptable alternate. Full documentation will be made available as to the selection of the acceptable item.

3.3.10.4.9. Bids will be awarded on the following criteria:

3.3.10.4.9.1. Price (must be Primary Factor)

3.3.10.4.9.2. Ex.: quality, delivery, service, etc.)

3.3.10.4.9.3. Other criteria as necessary.

3.3.10.4.10. The food service director is required to sign all quote tabulations, signifying a review and approval of the selections.

3.3.10.5. If items are available **only** from a single source or ***when the award of a contract is not feasible under small purchase, sealed bid or competitive negotiation,*** **NON-COMPETITIVE PROPOSAL** procedures will be used:

3.3.10.5.1. If the cost exceeds the school's small purchase threshold the non-competitive proposal (sole source) must be publicly posted.

3.3.10.5.2. Written Specifications will be prepared and provided to the vendor.

3.3.10.5.3. The food service director will be responsible for the documentation of records to fully explain the decision to use the non-competitive proposal. The records will be available for audit and review.

3.3.10.5.4. The food service director will be responsible for documentation that the actual product or service specified was received.

3.3.10.5.5. The food service director will be responsible for reviewing the procedures to be certain all requirements for using single source or non-competitive proposals are met.

3.3.10.5.6. A record of non-competitive negotiation purchase shall be maintained by food service director and business administrator. The record of non-competitive purchases shall include, at a minimum, the following:

3.3.10.5.6.1. item name

3.3.10.5.6.2. dollar amount

3.3.10.5.6.3. vendor, and

3.3.10.5.6.4. reason for non-competitive procurement

3.3.10.5.7. The food service director will approve, in advance, all procurements that result from non-competitive negotiations

3.3.10.6. Emergency or "Pressing Need" Purchases

3.3.10.6.1. If it is necessary to make a one-time emergency procurement to continue service or obtain goods, the purchase must be authorized using a Requisition/Reimbursement form signed by the school director. The following emergency procedures shall be followed. All emergency procurements shall be approved by the school director. At a minimum, the following emergency procurement procedures shall be documented:

3.3.10.6.1.1. item name

3.3.10.6.1.2. dollar amount

3.3.10.6.1.3. vendor, and
3.3.10.6.1.4. reason for emergency

3.3.10.6.2. The school shall retain all books, records and other documents relative to the award of the contract for six (6) years after final payment. Specifically, the school shall maintain, at a minimum, the following documents:

3.3.10.6.2.1. Written rationale for the method of procurement;
3.3.10.6.2.2. A copy of the original solicitation;
3.3.10.6.2.3. The selection of contract type;
3.3.10.6.2.4. The bidding and negotiation history and working papers;
3.3.10.6.2.5. The basis for contractor selection;
3.3.10.6.2.6. Approval from the State agency to support a lack of competition when competitive bids or offers are not obtained;
3.3.10.6.2.7. The basis for award cost or price;
3.3.10.6.2.8. The terms and conditions of the contract;
3.3.10.6.2.9. Any changes to the contract and negotiation history;
3.3.10.6.2.10. Billing and payment records;
3.3.10.6.2.11. A history of any contractor claims; and
3.3.10.6.2.12. A history of any contractor breaches.

3.3.10.7. In accordance with 63G-6a-2400, the following conduct will be expected of all persons who are engaged in the awarding and administration of contracts supported by School Food and Nutrition Program Funds. These written standards of conduct are:

3.3.10.7.1. No employee, officer or agent shall participate in the selection or in the award or administration of a contract supported by program funds if a conflict of interest, real or apparent, would be involved.

3.3.10.7.2. Conflicts of interest arise when one of the following has a financial or other interest in the firm selected for the award:

3.3.10.7.2.1. The employee, officer or agent;
3.3.10.7.2.2. Any member of the immediate family;
3.3.10.7.2.3. His or her partner;
3.3.10.7.2.4. An organization which employs or is about to employ one of the above.

3.3.10.7.3. Employees, officers or agents shall neither solicit nor accept gratuities, favors, or anything of monetary value from contractors, potential contractors, or parties to sub-agreements.

3.3.10.7.4. Penalties for violation of the standards of code of conduct of the School Child Nutrition Program may result in the following:

3.3.10.7.4.1. Reprimand by Board of Education;
3.3.10.7.4.2. Dismissal by Board of Education;
3.3.10.7.4.3. Any legal action necessary.

3.3.11. <u>Documenting Bids and Quotations</u>

3.3.11.1. The employee may purchase transactions not expected to exceed $5,000 without obtaining a minimum of two (2) competitive quotes. Purchases between $5000.01 to $50,000 must obtain a minimum of two (2) competitive quotes. Purchases over $50,000 may require an RFP and paperwork shall be consistent with PHCS policy, state procurement code, and USBE admin rule requirements.

3.3.11.2. Purchase of a single item in excess of $5,000 requires a minimum of two (2) competitive quotes.

3.3.11.3. Purchase of a group of items in excess of $10,000 requires a minimum of two (2) competitive quotes.

3.3.11.4. For all other purchases refer to Board approved policy, state code, and USBE administrative rules. Program directors shall have an understanding of specific program requirements and ensure purchases are within those requirements when approving Purchase *Requisition Forms*.

3.3.11.5. Sole source determination letter, awards not awarded to the lowest quote and other selection criteria analysis shall be properly documented and attached to the approved procurement document package.

3.3.11.6. Phone or verbal quotes require the use of the authorized *Quotes Sheet,* documenting the date, vendor, person(s) providing quotes, contact information, delivery, etc. Attach the authorized *Quote Sheet* to the final procurement documentation.

3.3.12. Negotiation and Award

3.3.12.1. Award may be made to other than the low bidder in circumstances where the higher bid demonstrates a best value to PHCS.

3.3.12.2. In such situations, the requesting employee shall prepare a justification statement for any award that requires multiple bids or other procurement process; furnishing a brief explanation of the criteria leading to such a decision.

3.3.13. Receipt of Procured Items

3.3.13.1. All items procured must be delivered to the PHCS address.

3.3.13.2. Packages should be received and opened by employees who are independent from the ordering process.

3.3.13.3. All items should be accounted for and packing slips or shipping confirmations should be reviewed by the requesting employee. Any discrepancies should be addressed with the Business Office or purchasing employee.

3.3.13.4. All items purchased with restricted funds or other funds that require inventory tracking shall be labeled with asset tags and added to the PHCS inventory list as required by the grants that identify the grant source (School LANDTrust, ~~Digital Teaching and Learning,~~ Special Education, Title I, II, III, etc.).

3.4. ***Petty Cash Purchasing Procedures***

3.4.1. PHCS may maintain a petty cash fund with a balance of up to $1000~~500~~, which will be maintained and secured in a locked safe in the front office.

3.4.2. Designated employees maintain a log of all disbursements made from the petty cash fund.

3.4.3. **No disbursements will be greater than $350.~~150.~~**

3.4.4.[3.4.3.] ~~**No more than three (3) petty cash funds may be established by PHCS, not to exceed $750 in total.**~~

3.4.5.[3.4.4.] All purchases made with petty cash funds are required to follow the purchasing procedures above.

3.4.6.[3.4.5.] A signed Purchase *Requisition Form* and the related receipts for items procured with petty cash will be turned in to the Business Office.

3.4.7.[3.4.6.] When the fund needs to be replenished, designated employees must request the funds by submitting a signed Purchase *Requisition Form* to the Business Office.

3.4.8.[3.4.7.] Petty cash accounts are listed (recorded) on a PHCS balance sheet as a cash account.

3.4.9.[3.4.8.] All petty cash funds are balanced periodically by the steward of the petty cash fund and the Business Office.

3.4.10.[3.4.9.] The Business Office must reconcile the petty cash fund to the general ledger account on a monthly basis.

3.5. ***School-Sponsored Activities Purchasing Procedures***

3.5.1. Employees or approved volunteers overseeing school-sponsored activities will follow all PHCS procurement procedures, including but not limited to properly identifying activity expenses on Purchase *Requisition Forms*, obtaining required approvals prior to making purchases and submitting forms and documentation to the Business Office timely.

3.5.2. Employees or approved volunteers overseeing activities at PHCS shall monitor their activity budget prior to making purchases to ensure funds are not spent in excess of the budget and/or raised funds.

3.5.3. Business Office personnel shall allocate revenues and expenses to activities as reported on *Purchase* Requisition Forms, compensation agreements and other forms, and receipt of school fees and fundraising as documented on deposit and merchant account logs.

3.6. ***Incentives***

3.6.1. PHCS employees or approved volunteers (including Board members) shall ensure that incentives of any kind to any party are not bribes, or quid-pro-quo (this-for-that) arrangements.
3.6.2. Incentives should have a public education purpose.
3.6.3. Enrollment, employment, or doing business with PHCS shall never be contingent upon incentives (gifts, etc.) from PHCS to other parties or to PHCS from other parties.
3.6.4. Incentive awards given to employees from PHCS are discretionary, not an entitlement, and are subject to the availability of PHCS funds.
3.6.5. Any noncash equivalent employee incentive awards and employee bonuses shall be subject to payroll taxes.
3.6.6. Any incentive award for PHCS employees or students shall not exceed a value of $50.
3.6.7. Some examples of **prohibited** activities that include, but are not limited to:
3.6.7.1. A parent making a donation to PHCS in lieu of PHCS enrolling their child.
3.6.7.2. PHCS gives a free iPad to any student that enrolls before October 1.
3.6.7.3. A vendor giving a gift to any PHCS employee when entering into a service agreement.
3.6.7.4. The parent organization president receives a free case of hot dogs personally from a vendor because PHCS placed an order with them.
3.6.7.5. A parent making a donation to a teacher (or simply a cash payment) for an "A" grade for their student.
3.6.7.6. Cash/cash equivalent incentives (including gift cards) awarded to employees and students from PHCS.
3.6.7.7. Personal gift baskets to coaches, employees, or students. 2
3.6.7.8. Incentive items awarded to students for fundraising achievements that exceed $50.

3.7. ***Purchasing Cards (P-Cards), Credit and Debit Cards***

Purchase Cards (P-Cards) and Fuel Credit Cards (Fuel Cards) may only be issued with authorization from the Executive Director. Employees who are approved for any credit account(s) are required to comply with all requirements of the purchasing procedures above, including but not limited to required approvals, *Purchase Requisition Forms*, documentation, and procurement requirements.

3.7.1. PHCS shall utilize the State Purchasing Card where possible in order to take advantage of the associated rebate program. Federal programs may require allocation of the rebate back to the program when purchases were made with the P-Card. The Business Office shall ensure the allocation is made at the time of booking the rebate.
3.7.2. The Business Office shall ensure that all account holders receive annual training on relevant procurement and card holder procedures.
3.7.3. Account holders shall sign an agreement that states they have been trained on and will follow procurement and cardholder procedures and that not doing so will result in the revocation of the card.
3.7.4. The Principal/Director shall ensure that all account holders reconcile accounts monthly or as often as statements are made available.
3.7.5. Cardholders who have repeated occurrences of "missing receipts" or timeliness issues with monthly reconciliation may have their card revoked and may be subject to further disciplinary action. The Principal/Director (or others) may not authorize the continued use of cards by cardholders who do not follow policy and established procedures.
3.7.6. Purchasing Cards (P-Cards)
3.7.6.1. Purchasing card (P-Card) holders will follow all rules established by the State P-Card Agreement, as well as PHCS fiscal policies and procedures, including but not limited to purchasing and tax-exempt policies and procedures.
3.7.6.2. P-Cards are issued to individual employees, who are the only authorized users of the card per state purchasing card agreement.
3.7.6.3. Account holders may make approved purchases on behalf of other PHCS employees or approved volunteers, but P-Cards may not be checked out for use by other staff members.
3.7.6.4. P-Card holders must log all transactions as they take place on a P-Card Log. An electronic log from the accounting system is acceptable, however, each card holder

must sign and review their P Card log on a monthly basis.

3.7.6.5. *Purchase Requisition Forms*, receipts and other required documentation for purchases made with the P-Card shall be turned in to the Business Office as the order or purchase occurs and after being listed on the log to facilitate accurate timely recording of transactions in the accounting system.

3.7.6.6. The P-Card holder shall reconcile the log to the statement each month and have supervisor review and sign these documents prior to turning both into the Business Office.

3.7.7. Fuel Credit Cards

3.7.7.1. PHCS shall issue fuel credit cards for each vehicle or other approved drivers of PHCS vehicles to use upon Executive Director approval.

3.7.7.2. PHCS shall maintain a tax-exempt account with an established fuel company.

3.7.7.3. Each fuel card holder will return a point-of-sale receipt to the Business Office within three (3) business days after fueling a bus or PHCS vehicle.

3.7.7.4. Monthly fuel card statements are reconciled by the Business Office against original receipts and reviewed and signed by the Executive Director.

3.8. *Accounts Payable*

3.8.1. Invoices received by mail shall be opened by the front office and shall~~office or Business Office. Mail opened by the front office shall~~ be promptly forwarded to the Business Office for processing. Any past due invoices shall be reported to the Principal/Director.

3.8.2. The Business Office compares invoices to approved *Purchase Requisition Forms* and supporting documentation confirming invoice accuracy.

3.8.3. The invoice is reviewed for:

3.8.3.1. the nature, quality, and quantity of goods ordered and the related price;

3.8.3.2. accuracy of all arithmetic calculations and extensions; and

3.8.3.3. proper general ledger account coding.

3.8.4. All invoices are recorded and processed for payment on a timely basis for authorized purchases.

3.8.5. The individual assigned to record invoices in the system is the Business Office assistant or Business Administrator. The individual assigned in the Business Office to do so shall review all invoices for accuracy of payment and proper chart of account coding.

3.8.6. When a transaction is complete and payment is approved as due by the purchaser, a pre-numbered check or authorized electronic payment is prepared by the Business Office who attaches all supporting documentation: (e.g., vendor invoice, purchase order, *Purchase Requisition Form*, quotes) and submits the package to the check signer (Signer) for approval.

3.8.7. All invoices submitted for signature will include approvals for payment, expense account(s) charged, check number and date of payment, which may be documented on the check stub prepared by the accounting system.

3.8.8. Two (2) signers sign physical checks, after examining and verifying the supporting documentation.

3.8.9. All check/ACH payment processing procedures listed above apply to this section.

3.8.10. All supporting documents including the check stub or check summary indicating payment are attached to the package and filed by the Business Office.

3.8.11. On a periodic basis, cash disbursement records are matched against accounts payable/open invoice files for any discrepancies or outstanding transactions.

3.8.12. Debit balances in the account's ledger are resolved appropriately (e.g., an offset against other amounts due the vendor, requesting payment from the vendor)

3.8.13. Reconciliation of source data and general ledger accounts is performed periodically to ascertain the accuracy of accounts payable entries.

3.9. *Documenting Purchases (Vendor Documentation)*

3.9.1. The Business Office establishes all vendors within the accounting system upon initial use of the vendor.

3.9.2. The Executive Director or ~~and~~ Business Administrator ~~Office~~ shall approve all new vendors.

3.9.3. An approved Purchase *Requisition Form* prior to purchase suffices as an approval of the

vendor where an agreement with the vendor is not available.
3.9.4. Proper vendor documentation (e.g., W-9, proof of insurance, service contract, vendor discounts, as applicable) must be maintained in the active vendor files.
3.9.5. Required documents shall be on file prior to vendor payments being made to the vendor.

3.10. *Prepaid Items*
3.10.1. Vendor invoices are reviewed by the Business Office to identify all required prepayments.
3.10.2. For recording of prepaid items, the transaction is coded to reflect the appropriate portion of the payment representing the prepaid portion.
3.10.3. For prepaid items with a long term payment schedule, an amortization schedule is prepared to reflect the incurring of an expense for prepaid items.
3.10.4. A standard journal entry or invoice is prepared by the Business Office, if applicable to record the expense periodically (monthly, quarterly, annually etc.).
3.10.5. The Business Office shall review the general ledger prepaid accounts on a quarterly basis.

3.11. *Travel Expense ~~Reimbursement~~ Procedures*
3.11.1. ~~Travel arrangements for PHCS-related travel must be made by the delegated PHCS Travel Coordinator at your building. Do not make your own PHCS-related travel arrangements before contacting the delegated PHCS Travel Coordinator at your building.~~ **General Authorization & Arrangements:**
All PHCS-related travel, airfare, and hotel accommodations must be arranged directly by your building's delegated PHCS Travel Coordinator. Employees are strictly prohibited from booking their own travel arrangements.
3.11.2. **Policy Alignment:** Refer to the *Employee Travel Policy* for broader guidelines.
3.11.3. **Budget Limits:** Travel expenses related to pre-allocated budget allowances will be reimbursed up to the amount of the budget allotment, ~~and travel reimbursements are intended to pay~~ for job-related travel expenses only.
3.11.4. **Travel Companions:** ~~Family members, friends or other travel companions are not authorized to travel with employees in ways that are paid for or processed in any ways by PHCS funds. All travel expenses of family members, friends, or other travel companions must be paid directly from the personal financial resources of employees without being intermingled with PHCS employee travel financial transactions.~~ Family members, friends, or other travel companions are not authorized to travel with employees in ways paid for or processed by PHCS funds. All companion expenses must be paid directly from personal resources without being intermingled with PHCS transactions.
3.11.5. **Non-Reimbursable Expenses:** PHCS will not pay for or reimburse travel expenses unrelated to the approved travel purpose or deemed excessive; ~~and~~ employees will be required to reimburse PHCS for any ~~such~~ charges.
3.11.6. **Corporate Cards Payments~~Payment of Travel Expenses~~:** Approved travel expenses should be paid using an authorized PHCS purchase/credit card when available. Cardholders may process payments for themselves and accompanying PHCS employees who do not hold a card.
3.11.7. **Personal Fund Reimbursements:** Employees without a corporate card may use personal funds and submit itemized receipts and documentation for reimbursement through proper channels.
3.11.8. **Denial of Reimbursements:** Reimbursements will be denied for unapproved travel, failure to use proper forms and procedures, or missing receipts.

~~[3.11.6.1.] The preference is for all approved travel expenses to be paid for with an authorized PHCS purchase/credit card. Employees who hold an authorized PHCS purchase/credit card, may use the card to pay for approved travel expenses for themselves and for other employees traveling with them~~. ~~if the other employees traveling with them do not hold authorized PHCS purchase/credit cards.~~
~~[3.11.6.2.] Employees who do not hold authorized PHCS purchase/credit cards and a holder of such a card is not traveling with them, may purchase approved travel expenses using personal funds then submit these purchases for reimbursement using the proper forms/procedures and attaching all required receipts/documentation.~~

[3.11.7.] ~~**Reimbursement will not be made for travel that was not approved, did not use proper forms/procedures, or did attach all required receipts/documents.**~~

~~**All airfare & hotel accommodations must be arranged through the building PHCS Travel Coordinator, and employees should not make their own travel arrangements unless authorized to do so by the building PHCS Travel Coordinator.**~~

3.11.9.[3.11.8.] Third-Party Ground Transfer: When air transportation is approved, a reasonable ground transfer allowance is provided for taxis, van services, and airport terminal parking. Employees must utilize the most cost-effective parking options.

~~3.11.9.1.[3.11.8.1.] When air transportation is approved, a reasonable ground transfer allowance is provided for taxi or van service, and parking of personal vehicles at transportation terminals.~~

~~[3.11.8.2.] When parking vehicles, employees should use the most cost-effective parking option.~~

[3.11.8.3.] ~~Employees must follow the *Payment of Travel Expenses* as outlined above.~~

3.11.10.[3.11.9.] Rental Cars: Rental cars require prior approval. **Only** actual, documented expenses will be funded or reimbursed.

~~**Rental cars are not allowed without prior approval.**~~

~~[3.11.9.1.] When rental cars are approved, only actual documented expenses will be funded or reimbursed by PHCS.~~

[3.11.9.2.] ~~Employees must follow the Payment of Travel Expenses as outlined above~~.

3.11.11.[3.11.10.] Mileage: Reimbursement for personal vehicle use is calculated at the current maximum IRS allowable rate using Google Maps to verify the round-trip distance from either the employee's starting location or PHCS' primary facility, whichever is shorter. Mileage is only eligible for reimbursement if the travel exceeds 25 miles one way from the Herriman, Utah facilities. For travel between 26 and 100 miles, utilizing a PHCS vehicle is preferred; however, if a school vehicle is unavailable, employees approved to use a personal vehicle will be reimbursed for all round-trip miles for each approved travel day. If travel exceeds 100 miles from the primary facility, total mileage reimbursement is strictly capped and shall not exceed the comparable cost of airfare, had it been available and used.

~~***Calculation***~~

~~[3.11.10.1.1.] Mileage is calculated from PHCS' primary facility or the employee's starting location, whichever is shorter, to the destination and back, using Google Maps as verification.~~

~~[3.11.10.1.2.] Reimbursement will be made using the current maximum allowable rate defined by the Internal Revenue Service.~~

~~[3.11.10.1.3.] Mileage will only be reimbursed for travel that is greater than 25 miles one way from PHCS' facilities in Herriman, Utah.~~

~~[3.11.10.1.4.] Employees must follow the Payment of Travel Expenses as outlined above.~~

~~[3.11.10.2.] *26 Miles to 100 Miles*~~

~~[3.11.10.2.1.] Use of a PHCS vehicles is preferred for travel to a conference or event that is between 26 miles and 100 miles from PHCS's primary facility.~~

~~[3.11.10.2.2.] If PHCS vehicles are already reserved, then when employees are approved for travel to drive personal vehicles to a conference or other event that is between 26 miles and 100 miles from PHCS' primary facility, reimbursement is allowed for all round trip miles for each day the traveler is approved to attend the conference or event.~~

~~[3.11.10.3.] *More than 100 Miles*~~

~~[3.11.10.3.1.] If travel is approved for more than 100 miles from PHCS' primary facility, the total mileage reimbursement will be an amount that does not exceed the cost of airfare, had it been available and used.~~

[3.11.10.4.] ~~**When airfare is less than mileage reimbursement, employees are encouraged to arrange air transportation.**~~

3.11.12.[3.11.11.] **Meals**:

3.11.12.1.[3.11.11.1.] ~~Employees may receive up to a $50 daily reimbursement allowance for meals they purchase during PHCS approved travel.~~

Overnight Travel - Per Diem (non-taxable)

Employees on approved overnight trips shall receive a daily per diem allowance

for meals and incidental expenses at the rate of $53 per full travel day and $39.75 per partial travel day (the first and last day of the trip). These rates apply to all destinations and dates. The per diem is a flat daily allowance and constitutes the full meal entitlement for the trip; it is not reduced for meals provided by a conference or hotel. Itemized meal receipts are not required. Employees must comply with the accountable plan documentation requirements in the Accountable Plan Documentation subsection below.
~~Employees will be reimbursed for actual meal expenses, including tax and gratuity and must keep and submit invoices/receipts for reimbursements that detail breakdowns of the total amount.~~

3.11.12.2.[3.11.11.2.] ~~Employees should exercise good judgment and keep meal expenses as low as reasonably possible.~~ **Non-Overnight Travel - No Meal Reimbursements**
PHCS does not reimburse meal expenses for same-day (non-overnight) travel, including conferences, training events, meetings, athletic or activity trips, and professional development. Employees on same-day travel should plan to eat at home before and after the event, confirm whether the event provides meals, or bring their own meals. Mileage and other approved travel costs remain reimbursable under Policy 740; employees who drive students to activities are paid for their driving time in accordance with PHCS payroll policy.

3.11.12.3.[3.11.11.3.] ~~**Meal reimbursement will not be given for meals that are included in the registration or participation cost of any conference, meeting, or event associated with approved travel, nor for meals that are included in the cost of accommodations.**~~
Accountable Plan Documentation (Overnight Travel)
To qualify as non-taxable reimbursement under an IRS accountable plan, an employee shall submit the completed PHCS Travel Meal Per Diem Request Form within 60 days of returning from overnight travel. The form shall include the travel dates (departure and return), the destination, the business purpose of the trip, the number of full travel days and partial (first/last) travel days, and the signatures of the employee and the approving administrator. The conference or event agenda and proof of registration shall be attached to the request; the agenda establishes the business purpose and the dates of required attendance and supports the number of travel days claimed. Itemized meal receipts are not required.

3.11.12.4.[3.11.11.4.] ~~Employees must follow the *Payment of Travel Expenses* as outlined above.~~
Return of Excess (Overnight Travel)
If an employee receives per diem in excess of the stated rates ($53 per full day; $39.75 per partial travel day), whether due to error or a change in the trip, the employee shall return the excess to PHCS within 120 days. Failure to return excess amounts may result in the entire per diem being treated as taxable wages

3.11.12.5. **Timing of Payment and Hardship Advances**
Payment on Return (Default). Overnight per diem is ordinarily paid to the employee after return from travel, upon submission of the completed Travel Meal Per Diem Request Form with the required conference agenda and proof of registration attached. To minimize any out-of-pocket burden, PHCS will, where practical, prepay major travel costs (airfare, lodging, and registration) directly through a PHCS card or purchase order, so that meals are the only expense the employee bears during travel.
Hardship Advance (Exception). An employee who would suffer a financial hardship without an advance of the meal per diem may request payment in advance of travel, subject to all of the following conditions: (1) the employee submits a written request identifying the hardship and the estimated per diem amount; (2) the advance is approved by the Executive Director or designee; (3) the request is submitted at least ten (10) business days before departure to allow for processing; and (4) the conference agenda and proof of registration accompany the advance request.

Reconciliation and Return of Excess. Within thirty (30) days after the return date, the employee shall reconcile the advance by confirming the trip occurred as planned and returning to PHCS any portion of the advance that exceeds the per diem actually earned (for example, if the trip was cancelled or shortened). If the employee does not reconcile the advance and return any excess within thirty (30) days after return, the unreconciled amount shall be treated as taxable wages and processed through the normal payroll cycle. This 30-day PHCS deadline falls within the IRS safe-harbor period (60 days to substantiate and 120 days to return excess) and preserves the non-taxable treatment of properly reconciled advances.

4. Payroll Procedures

4.1. *Timekeeping*

4.1.1. Control Objective: To ensure that payment for salaries and wages is made in accordance with documented time records.

4.1.2. Major Controls

4.1.2.1. Employees are instructed on the proper charging of time to assure the accuracy of recorded time and allocation to appropriate departments and programs.

4.1.2.2. *Time Record*:

4.1.2.2.1. Labor hours are accurately recorded and any corrections to timekeeping records, including the appropriate authorizations and approvals, are documented.

4.1.2.2.2. Time worked in restricted programs may be estimated based on work schedule and reviewed on an after-the-fact *Time and Effort* or *Personnel Activity Report*.

4.1.2.3. I*nternal Reviews*:

4.1.2.3.1. PHCS personnel monitor the overall integrity of timekeeping.

4.1.2.3.2. Prior to processing for payroll, ~~on-site~~ supervisory review and approval of time records is submitted ~~sent~~ to the Business Office.

4.1.3. Procedures

4.1.3.1. *Approval and Collection of Hourly Time Sheets*

4.1.3.1.1. All hourly and/or non-exempt employees clock in and out, allocating hours worked to department and program in the timekeeping system on a daily- ~~basis~~ basis, which ensures all the timesheets are submitted in a timely manner.

4.1.3.1.2. Employee reviews hours worked and allocation to department and program before submitting for supervisor approval.

4.1.3.1.3. Supervisors review timesheets for accuracy of hours, budgeted hours worked and program allocations prior to approval.

4.1.3.1.4. Employee and/or Supervisor electronic approval of timesheet allocation to programs is an electronic signature for the *Time and Effort* or *Personnel Activity Reports* generated by the Timekeeping and Payroll software.

4.1.3.1.5. Approved timesheets are reviewed by the Business Office prior to payroll processing to assure hours worked by employees have been allocated to programs and submitted for payroll.

4.1.3.1.6. In the event reallocation of time to programs needs to occur, the employee and/or supervisor will review and sign updated *Time and Effort* or *Personnel Activity Reports*. The updated document is attached to the original document with documentation as to why the update was necessary and filed by the Business Office.

4.1.3.2. *Approval and Collection of Salary Time & Effort or Personnel Activity Report*

4.1.3.2.1. Budget estimates for personnel allocation to programs may be used to allocate salary personnel time to programs.

4.1.3.2.2. All time allocated to programs must be necessary, reasonable, and allocable as required by 2 CFR 200.

4.1.3.2.3. Each *Personnel Activity Report* must accurately and reasonably reflect the total compensated activities of the employee and not exceed 100% of the total compensated activities.

4.1.3.2.4. All *Personnel Activity Reports* must specify the reporting period of the activity being certified.

4.1.3.2.5. Employee and supervisor perform an after the fact review and approval of salaried employee compensation allocated to programs. A variance of less than 5% from estimated allocation is allowable per federal standards. When a variance in actual work in programs exceeds the 5% allowed, the employee and supervisor shall report the variance to the Business Office to update the *Time and Effort* or *Personnel Activity Report*.

4.1.3.2.6. *Personnel Activity Reports* for employees working in a single cost objective will be prepared a minimum of twice a year in a given fiscal year. *Personnel Activity Reports* for employees working in more than one cost objective will be prepared on a quarterly basis. These reports can be signed by either the employee or their supervisor.

4.1.3.2.7. Employees that split their time between more than one (1) federal program (state special education included) must sign a monthly *Time and Effort Report*.

4.1.3.2.8. All signatures obtained must be dated after the fact.

4.1.3.2.9. In the event reallocation of time to programs needs to occur, the employee and/or supervisor will review and sign updated *Time and Effort* or *Personnel Activity Reports*. The updated document is attached to the original document with documentation as to why the update was necessary and filed by the Business Office.

4.1.3.2.10. *Time and Effort* or *Personnel Activity Reports* are ~~scanned and~~ filed electronically by program by the Business Office.

4.1.3.2.11. Compensation reported in the *Personnel Activity Report* is to be reported on a payment/cash basis and must reconcile with relevant payroll reports and/or reimbursement records submitted to the Utah State Board of Education or other outside funding sources.

4.2. ***Payroll Withholdings***

4.2.1. <u>Control Objective</u>: To ensure that payment withholdings are correctly reflected and paid to the appropriate third parties.

4.2.2. <u>Major Controls</u>

4.2.2.1. *Reconciliation of Payment and Payroll Withholdings*: Payroll withholdings are recorded in the appropriate General Ledger control accounts and reconciled with payments made to third parties.

4.2.2.2. *Internal Accounting Controls*: The payroll software calculates payroll tax withholdings, which are reviewed and verified by the Business Office periodically.

4.2.3. <u>Procedures</u>

4.2.3.1. Payroll withholding or *Benefit Election Form* shall be completed for all withholdings that are not court ordered or required tax withholdings.

4.2.3.2. Business Office staff enter all benefit elections into the payroll system for timely processing of withholdings.

4.2.3.3. Payroll withholdings are reconciled with *Election Forms* and the amounts recorded in the general ledger control accounts by the Business Office.

4.2.3.4. The Business Office reviews the accuracy and timeliness of payments made to third parties for payroll withholdings at the time of monthly or per pay period payment to benefit service providers.

4.3. ***Preparation of Payroll***

4.3.1. <u>Control Objective</u>: To ensure that payment of salaries and wages is accurately calculated.

4.3.2. <u>Major Controls</u>

4.3.2.1. *Internal Accounting Controls*

4.3.2.1.1. Time records or contracts are periodically reconciled with payroll records.

4.3.2.1.2. The responsibility for checking the accuracy of payroll calculations is separated from the responsibility for payroll preparation to the extent possible for the size of PHCS.

4.3.3. Procedures

4.3.3.1. The Business Office must create a payroll checklist used during payroll processing to ensure all of the payroll steps have accurately been completed. Business Office personnel must sign off on the payroll checklist attesting to the accuracy of the steps processed.

4.3.3.2. The total time recorded on time sheets and the number of employees is calculated by the timekeeping system and reviewed by the direct supervisor and the Business Office personnel.

4.3.3.3. The Business Office and direct supervisor review and approve hourly time sheets for appropriate allocation to programs as well as budgeted vs actual hours.

4.3.3.4. Recorded hours from the timekeeping system approved timesheets are pulled into in-house payroll software including program allocations.

4.3.3.5. Salaried personnel wages are pulled into the in-house payroll software based on salary and program allocation setup in the system.

4.3.3.6. Any pay in addition to salary or regular hourly compensation must be approved by the Principal/Director and reported to the Business Office with the use of a *Status Change Form, Stipend Form,* or other written request.

4.3.3.7. Any manual adjustments such as PTO, garnishments, deduction adjustments are entered by the Business Office.

4.3.3.8. Deductions not documented via garnishment paperwork, benefit statements, PTO records etc. must be authorized in writing by the employee requesting the deduction.

4.3.3.9. The Business Office reviews preprocessed payroll reports verifying gross pay and payroll deductions.

4.3.3.10. The Business Office reviews the preprocessed payroll register to ensure all employees who have worked are paid earned compensation.

4.3.3.11. The preprocessed payroll register is submitted to the Principal/Director to be reviewed and approved prior to payroll being processed for payment. The Principal/Director must check various random employees to identify any red flags in payroll processing

4.3.3.12. The Business Office prepares the direct deposit file and prints checks for authorized signature. Direct deposit is the preferred method of payment to all employees. Check payment may be made on rare circumstances and as directed and approved by the Executive Director.

4.3.3.13. The Business Office prepares a processed payroll summary for review and approval by the Principal/Director or Board Treasurer.

4.3.3.14. The Business Office initiates a payroll ACH file to the PHCS banking provider.

4.3.3.15. The Principal/Director or other authorized signer electronically approves the ACH file for processing and confirms that the processed payroll matches the preprocessed register that was approved for payment, signing the reports.

4.3.3.16. Any errors or other needed adjustments identified after payroll is processed shall be approved by the Principal/Director prior to processing the correction.

5. Property and Equipment (P&E) Procedures

5.1. *Property and Equipment (P&E) Acquisitions*

5.1.1. Control Procedures: To control the acquisition of P&E and completely and accurately record fixed asset acquisitions in order to safeguard fixed assets from loss.

5.1.2. Major Controls

5.1.2.1. *P&E Acquisitions Tied to Budget*: All acquisitions of property and capital equipment are either designated in the approved budget, or subsequently approved by the Board.

5.1.2.2. *P&E Acquisitions Based on Approved Requests*: Official approval is obtained before a P&E purchase is made. This is performed by the authorized signer reviewing and approving the *Purchase Requisition Form* prepared for the item.

5.1.2.3. *Internal Accounting Controls*: Fixed asset acquisitions are reconciled with capital expenditure authorizations.

5.1.3. Procedures
5.1.3.1. Capital budget requests are submitted annually for review and approval by the Board
5.1.3.2. Authorization requests for the acquisition of fixed assets are reviewed against the capital budget and approved by the Principal/Director.
5.1.3.3. Each item of property and equipment received is identified and tagged in a visible area on the asset.
5.1.3.4. Information on each tagged asset is entered in the fixed assets general ledger.

5.2. ***Record Keeping Over Property Equipment***
5.2.1. Control Procedures: To completely and accurately record fixed asset acquisitions, transfers, and dispositions on a current basis.
5.2.2. Major Controls
5.2.2.1. *Capitalization*
5.2.2.1.1. PHCS follows generally accepted accounting principles (GAAP) as applicable to special purpose business-type activity government entities.
5.2.2.1.2. All fixed assets purchased are capitalized in the year of purchase and recorded in the general ledger. PHCS follows the policy of capitalizing all fixed assets purchased greater than $5,000 per unit.
5.2.2.1.3. In accordance with GASB guidance, groups of assets which are $25,000 in aggregate are capitalized.
5.2.2.2. *Fixed Asset Classification*: Fixed assets are accounted for by the following classifications: land, building, betterment, leasehold improvements, equipment, furniture, and computer hardware and software.
5.2.2.3. *Complete Record of P&E Acquisition Costs*
5.2.2.3.1. The *Pelorus Property Analysis Reports* contain the full history of each capital asset acquired.
5.2.2.3.2. Original acquisition cost, including any costs incurred to prepare the asset for use.
5.2.3. Procedures
5.2.3.1. Asset acquisitions, transfers, and dispositions are entered in the fixed assets general ledger on a timely basis, including detailed information such as make, model, serial number and location or program in PHCS.
5.2.3.2. The fixed assets general ledger must be reconciled and reviewed annually in preparation for the annual fiscal audit. Any differences are analyzed and resolved by the Business Office.
5.2.3.3. Repairs and maintenance of existing assets, even when over the capitalization threshold, are expensed as repairs and maintenance and not recorded as capital assets.
5.2.3.4. Improvements or betterments that increase the value or useful life of an asset(s) are capitalized and entered in the fixed assets subsidiary ledger.
5.2.4. Depreciation: PHCS capitalizes all fixed assets when acquired, and records the historical cost of these items in the G/L. In accordance with GAAP and GASB standards as they relate to Utah charter schools, depreciation expense must be recorded in the general ledger. PHCS uses the straight-line method of depreciation over the asset's useful life per IRS guidelines.
5.2.4.1. The depreciation expense will be recorded in the year end statement of revenues, expenses, and changes in net assets.
5.2.4.2. PHCS shall maintain records of all federal and state government-furnished capital assets (where required) with proper program identification and segregation of property and equipment acquired through government contracts, funds or programs.
5.2.4.3. Program-specific capital assets are overseen and managed by program managers. For example, the Special Education Director is responsible for oversight—labeling and periodically accounting for capital assets purchased with federal IDEA or state special education funds through disposal.
5.2.4.4. Capital assets that have been identified as lost, stolen, sold, inoperable, beyond

reasonable repair, or destroyed shall be reported to the Business Office and the Principal/Director. Capital assets are only properly disposed of physically and properly removed from the accounting system after approval from the Principal/Director. Requests to remove lost or stolen fixed assets must be accompanied by a statement declaring the search activities undertaken for the missing item(s) as well as a police report when applicable.

5.2.4.5. Used capital assets (not new when purchased) may be depreciated on an accelerated schedule commensurate with the expected useful life of the used item; however, depreciation must be reasonable and fewer years than a similar item purchased new.

5.2.4.6. Procedures for asset disposal must comply with state or federal law or regulation where appropriate.

5.2.4.7. No item on the property schedule shall be disposed of or removed from the premises without prior approval from the Principal/Director and a completed *Asset Disposal Form* signed by the Principal/Director.

5.2.4.8. All Assets shall be disposed consistent with applicable regulations of any restricted funds with which they were purchased, according to state or federal regulations.

5.2.4.9. Per 2CFR 200.439 and 200.313. disposal of equipment and other capital expenditures purchased using federal funding require prior written approval from the Federal agency or pass-through entity. When equipment acquired under a federal award is no longer needed for the original program, PHCS must follow the specific disposition instructions referenced in these federal rules and clarify with USBE the next steps prior to disposing or assuming use in other programs of said equipment.

5.2.4.10. Gains and losses from the sale or other disposition of property are recorded as revenue in the year in which they occur and are reflected as such on financial statements.

5.2.4.11. A physical inventory of property included on a PHCS property schedule shall be performed on an annual basis and is reconciled to the property schedule and general ledger of PHCS.

5.2.4.12. Assets purchased or received that cost less than the depreciation threshold will be expensed in the period purchased.

5.3. ***Inventory of Property & Equipment***

5.3.1. <u>Control Procedures</u>: To ensure that all recorded assets exist and are in use.

5.3.2. <u>Major Controls</u>

5.3.2.1. *Internal Accounting Controls*

5.3.2.1.1. All property and equipment are tagged when received in accordance with policy and restricted program or grant requirements with inventory logs maintained by department/program directors.

5.3.2.1.2. Each Program Director is required to perform at a minimum an annual physical inventory. The Program Director must check that inventory is being maintained and labeled according to any restricted program requirements.

5.3.2.1.3. Differences between physical inventories and amounts recorded in the control account in the accounting records are analyzed and reconciled annually.

5.3.2.1.4. Missing items are analyzed and investigated. Results for missing items are recorded in the inventory log and other relevant records and proper action is taken depending on the cause.

5.3.3. <u>Procedures</u>

5.3.3.1. Each department (restricted programs, IT, facilities, etc.) shall maintain an inventory log of all equipment within their program or department.

5.3.3.2. All property and equipment acquired through government grants or contracts are assigned asset tags and logged by the Program Director, who also updates the log, including location of asset and personnel assets are checked out to.

5.3.3.3. Other inventory over $100 that is not consumable within one (1) year or at a higher risk of theft, shall be asset tagged and logged by the department.

5.3.3.4. The Business Office prepares a printout of recorded fixed assets by asset classification and provides it to departments, and Program Directors for review on an annual basis.

5.3.3.5. The inventory of fixed assets is compared to the amounts recorded in the G/L control account. Differences are reviewed and resolved by the Business Office.

5.4. ***Disposal of Property & Equipment***

5.4.1. Control Procedures: To ensure that assets no longer in use are disposed of in accordance with existing policies.

5.4.2. Major Controls

5.4.2.1. *Disposal:* PHCS has adopted policies on the disposition of property and equipment.

5.4.2.2. *Internal Accounting Controls:*

5.4.2.2.1. Use of *Fixed Asset Disposal Authorization Forms* and *Asset Disposal Form*.

5.4.2.2.2. Disposal or transfer of fixed assets only with proper authorization.

5.4.2.2.3. Periodic count of fixed assets that is reconciled with fixed assets recorded in the control account in the general ledger.

5.4.3. Procedures

5.4.3.1. A determination is made by the appropriate PHCS personnel as to the usefulness of a fixed asset. Note that PHCS is not a state agency for purposes of procurement and as such does not utilize the procedures expressly in law or rule for state agencies nor use the services of the State Division of Surplus Property.

5.4.3.2. PHCS shall dispose of surplus property in an open and fair process deemed appropriate.

5.4.3.3. An *Asset Disposal Form*, including a description of the asset, purpose for disposal, and methodology of disposal is prepared by the department requesting the disposal. Disposal may include the sale of the asset and require additional subsequent documentation.

5.4.3.4. The *Asset Disposal Form* is reviewed and signed by the Principal/Director prior to disposal. If necessary, PHCS obtains approval from the appropriate government agency for the disposition of property and equipment acquired through a government grant or contract; and for assets paid for with restricted funds as applicable prior to disposition.

5.4.3.5. The *Asset Disposal Form* is updated with the date of disposal, proceeds from sale (if applicable) and any supporting documentation for sale of the asset. A copy of the *Asset Disposal Form* is routed to the Business Office, who enters the dollar amount of the disposed fixed asset as a reduction in the fixed asset subsidiary ledger, and adjusts the control account in the G/L. The treatment of any proceeds from the disposition, and the recognition of any gain or loss on sale of the disposed asset, is recorded in the G/L.

6. Other Receivable Procedures

6.1. ***Accrued Receivables***

6.1.1. Control Objective: To accurately control and record available and measurable receivables on PHCS accounting records.

6.1.2. Major Controls

6.1.2.1. PHCS will follow the *Measurability of Revenues* policy, recording receivables at year end that will be received within ninety (90) days of year end.

6.1.2.2. The Business Office will validate receivable general ledger account balances periodically and at year end.

6.1.3. Procedures

6.1.3.1. The Business Office reviews program revenues at year end to reconcile revenues received for restricted programs to the state allotment memo reporting revenues paid under each restricted program, correcting any balance errors, and booking a receivable for any restricted program funds that are earned, measurable and available.

6.1.3.2. At year end Business Office personnel records receivables for uncollected student fees that the front office has determined will be collected within the measurability period.

6.1.3.3. Business Office personnel reviews all receivable general ledger account details quarterly and at year end validating the account balance and following up on any un-received amounts.

6.1.3.4. Business Office personnel write~~writes~~ off any un-received amounts when it is determined by the Business Office that the funds will not be received. The Principal/Director reviews and approves all written off receivables.

7. <u>Other Liabilities Procedures</u>

7.1. ***Accrued Liabilities***

7.1.1. <u>Control Objective</u>: To accurately control and record accrued liabilities.

7.1.2. <u>Major Controls</u>

7.1.2.1. *Maintaining an Accrual Register*: To properly set up and monitor accrued liabilities, accrual accounts, and deferred revenues.

7.1.3. <u>Procedures</u>

7.1.3.1. Payroll accruals are set up at the time of employee entry into the payroll system based on employee compensation and calendared workdays. The system calculates and expenses the employee's daily rate for each calendared workday.

7.1.3.2. Salaried instructional employees earn and accrue wages during the calendared school year as assigned workdays are worked, typically a 10 month work period. Wages are typically paid to salaried instructional employees over twelve (12) months.

7.1.3.3. The Business Office reviews wage accruals, validating the accrued rate, amount paid and accrual balance for payment periodically, with a final review at year-end.

7.1.3.4. The Business Office reviews and determines any needed benefit accruals at year-end. A general journal entry is prepared at year-end to record any needed accrual adjustments deemed necessary by the Business Office. Necessary non-payroll related accruals are analyzed and entered periodically and reviewed annually to ensure expenditures are recorded accurately and in the proper period.

7.1.3.5. The Business Office will record deferred revenues for restricted program funds that have been received and not expended, according to state and/or federal requirements for the restricted program.

8. <u>Management Reporting Procedures</u>

8.1. ***Annual Budget***

8.1.1. <u>Control Objective</u>: To effectively support the preparation of the annual budget and its periodic review.

8.1.2. <u>Major Controls</u>

8.1.2.1. *Budget Process*: The Business Office works with the Administration to prepare the annual operating and capital budgets. The budgets are submitted to the Board for review and approval.

8.1.2.2. *Internal Accounting Controls*: Accuracy and completeness of the budgets and projection

8.1.3. <u>Procedures</u>

8.1.3.1. In preparation of the annual operating and capital budgets, the Business Office and Administration prepare preliminary budgets for review and adoption by the Board.

<u>8.1.3.2.</u> To support the budgets and projection estimates, the Business Office prepares prior year and current year-to-date financial data with projections of year-end totals.

<u>8.1.3.3. In collaboration with the school director, principals, and program directors (e.g. special education director, Title I director etc) the business office collects information from all of the school departments to prepare individual restricted program budgets to incorporate into the overall budget.</u>

<u>8.1.3.4. The budgeting team must review compliance with all of the state and federal program spending requirements prior to budget creation in order to ensure that planned expenditures align with each program plan and other local policy, state and federal guidelines.</u>

8.1.3.5. <u>When planning expenditures the school administration must keep in mind</u>

the Maintenance of Effort (MOE) requirements that relate to specific restricted programs (e.g. Title IA, IDEA requirements for MOE).

8.1.3.6.[8.1.3.3.] The tentative **budget** must be presented in a public hearing held prior to June 1st. Board **adoption** may only occur at least 15 days after the initial hearing and **following a 15-day public inspection period.** ~~Prepared budgets are made available in the PHCS Business Office for public review for at least two (2) weeks prior to adoption in compliance with state rule.~~

8.1.3.7.[8.1.3.4.] The tentative budget and supporting documents shall include the following:

- 8.1.3.7.1. **The revenue and expenditure of the preceding fiscal year**
- 8.1.3.7.2. **The estimated revenues and expenditures of the current fiscal year**
- 8.1.3.7.3. **A detailed estimate of the essential expenditures for all purposes for the next succeeding fiscal year.**
- 8.1.3.7.4. **The estimated financial condition of the charter school by funds at the close of the current fiscal year.**

~~**The Administration and the Board review the budgets submitted for completeness and reasonableness and make any changes in an open budget hearing per state law and rule.**~~

8.1.3.8.[8.1.3.5.] The tentative budget shall be filed with the charter school executive director for public inspection at least 15 days before the date of the tentative budget's proposed adoption by the LEA governing board.~~**The Board approves and adopts budgets prior to submission to state entities.**~~

8.1.3.9.[8.1.3.6.] The administration and the board review the budgets submitted for completeness and reasonableness and make any changes in an open budget hearing per state law and rule.~~**The adopted budget totals are entered in the general ledger by the Business Office for the new fiscal year, in order to prepare the budget to actual reports.**~~

8.1.3.10.[8.1.3.7.] The board approves and adopts budgets prior to June 30th and prior to submission to state entities.~~**Mid-year and year-end budget updates may be prepared by the Business Office and Administration and submitted for Board approval as needed.**~~

8.1.3.11. **The Business Office shall maintain the budget and all interim 'Budget vs. Actual' reports on a modified accrual basis.**

8.1.3.12.[8.1.3.8.] Mid-year and year-end budget updates may be prepared by the business office and school administration and submitted for board approval as needed.~~**Budgets must be approved and submitted to state agencies prior to deadlines established by Utah law or USBE rule.**~~

8.2. ***Financial Reporting***

8.2.1. Control Objective: To ensure the accuracy, completeness, and timeliness of financial reporting to support decision-making.

8.2.2. Major Controls

- 8.2.2.1. *Schedule*: Monthly and quarterly reports are prepared based on a predetermined schedule in Board policy.
- 8.2.2.2. *Review and Approval*: Financial reports are reviewed for accuracy and completeness.
- 8.2.2.3. *Audit*: The annual financial statements of PHCS are audited by a certified public accounting firm.

8.2.3. Reporting Schedule: As required by USBE administrative rule, PHCS shall ensure the Board is provided fiscal reports on a monthly basis, regardless of the occurrence of an official Board meeting. The Business Office is required to provide reports to the Board or Audit Committee as delegated by the Board on the following schedule.

8.2.3.1. *Monthly*

- 8.2.3.1.1. Internally generated interim income statement, including Board approved budget vs. actual data.
- 8.2.3.1.2. Interim balance sheet.
- 8.2.3.1.3. A transaction register may be submitted to the Audit Committee only, as determined by the Board.

8.2.3.1.4. Reconciliation of all bank, purchasing or credit cards, and other loan or investment accounts, may be submitted to the Audit Committee only, as determined by the Board.

8.2.3.2. *Quarterly*

8.2.3.2.1. Program level reporting, including prior year(s) restricted program fund balances, year to date revenue and expenses in comparison to approved program budgets for all individual restricted programs.

8.2.3.3. *Annually*

8.2.3.3.1. Financial statements for audit, with supporting statements as needed.

8.2.4. <u>Procedures</u>

8.2.4.1. The Business Office performs monthly and quarterly review processes to properly close each month as part of reconciling financial data prior to submitting Board reports.

8.2.4.2. The Business Office prepares monthly budget vs. actual financial report, balance sheet, bank statement, and reconciliation report statement for the Board or Audit Committee each month.

8.2.4.3. Monthly financial reports are submitted to the Board each month regardless of Board meeting occurrence. The monthly financial report must be made available on the Utah public notice website.

8.2.4.4. The Business Office reconciles restricted program accounting quarterly, ensuring expenses are within the restricted program plan.

8.2.4.5. Restricted program reports are submitted to the Administration and Board quarterly. These quarterly reports are interim and may have changes throughout the year, especially prior to and upon state approval of restricted program plans in the fall.

8.2.4.6. PHCS submits to an audit of its financial statements by a qualified certified public accounting firm.

8.2.4.7. The Board and/or Audit Committee is responsible for procurement and selection processes for selecting an auditor.

8.2.4.8. PHCS shall submit the audited financial statements and other financial reports to state entities as required under state law.

8.3. ***Payroll Tax Compliance***

8.3.1. <u>Control Objective</u>: To accurately prepare and file required tax documents on a timely basis.

8.3.2. <u>Major Controls</u>

8.3.2.1. *Preparation*: Obtain a payroll service provider or in-house payroll software to assist in the preparation of periodic payroll tax filings.

8.3.2.2. *Approval of Tax Returns*: Payroll tax documents are reviewed and approved by the Business Office.

8.3.3. <u>Procedures</u>

8.3.3.1. PHCS maintains a schedule of required filing due dates for:

8.3.3.1.1. *IRS Form W-2 - Wage and Tax Statement*

8.3.3.1.2. *IRS Form W-3 - Transmittal of Income and Tax Statements*

8.3.3.1.3. *IRS Form 941 - Employer's Quarterly Federal Tax Return for Federal Income Tax Withheld from Wages and FICA Taxes*

8.3.3.1.4. *IRS Form 1099 MISC (also 1099-DIV, 1099-INT, 1099-OID) - U.S. Annual Information Return for Recipients of Miscellaneous Income*

8.3.3.1.4.1. Quarterly and annual state(s) unemployment tax return(s)

8.3.3.1.4.2. Other required benefit filing (e.g., *Form 5500*, *Form 720*)

8.3.3.2. Before submission, all payroll tax documents, and the supporting schedules are reconciled with payroll data and approved by the Business Office for accuracy and completeness.

8.3.3.3. After payroll processing, all payroll taxes must be paid within three (3) school days. This is very important to ensure that no payroll related penalties are imposed on PHCS. Late payroll tax processing by the Business Office may result in the termination of personnel in charge of processing these taxes.

3000 - Finance
700 - Payroll Related Expenditures

1. **Policy**
The Board of Trustees (Board), with authority delegated to the Executive Director, shall ensure that payroll-related expenditures are earned, accurate, and approved (authorized) before payment is made. Additionally, the following applies to payroll-related expenditures:
   1.1. Employees are paid on a 12-month schedule, with wages accrued as earned, and in accordance with pay periods and pay dates as authorized by the Board.
   1.2. Providence Hall Charter School (PHCS) shall communicate pay period and pay day information clearly and effectively to individual employees upon hire.
   1.3. PHCS shall communicate pay rate information clearly and effectively to individual employees upon hire and whenever a change occurs.
   1.4. Employees will be paid for all services (stipends, additional work, etc.) related to their position at PHCS through payroll and not as a 1099 employee or service provider.
   1.5. Pay advances are not authorized. All payments to employees are to be made only after wages are earned.
   1.6. All employee payroll amounts are calculated based upon approved rates included in the individual's personnel file. Any changes to pay rates or benefits must be properly authorized in writing by appropriate individuals or the Board where applicable.
   1.7. The Executive Director will ensure that employees whose compensation is paid in any portion from one or more restricted sources of revenue that require time and effort documentation shall document their time and effort on a *Personnel Activity Report* consistent with 2 C.F.R. § 200.430 and applicable state law and rule. *Personnel Activity Reports* are mandatory to ensure ongoing compliance with program regulations and to ensure funds are not recalled from PHCS by the state or federal governments. *Personnel Activity Reports* shall be prepared at a minimum of twice a year in a given fiscal year.
   1.8. The Executive Director or immediate supervisor (Supervisor) will accurately record and track all employees' accrued paid time off (PTO). PTO includes a variety of paid time off, including but not limited to Sick, Personal, Vacation time, etc.
   1.9. The Supervisor shall consider available PTO balance(s) and the needs of PHCS prior to approving PTO.
   1.10. The business office will add or deduct PTO for all employees as authorized by policy or the Supervisor when processing each payroll and will provide balance information to the Supervisor periodically.
   1.11. Overtime wages, while not formally against policy, are not authorized under normal circumstances and are only to be used in rare instances of emergency.
   1.12. Pay rates or employee benefit package changes may not be authorized exclusively by persons for whom the pay rate or benefits will affect.
   1.13. All payroll taxes and benefits are properly calculated and any deposits made in a timely manner.
   1.14. All payroll tax reports are prepared in a timely manner and reviewed for accuracy prior to filing.

3000 - Finance
740 - Employee Travel

1. <u>Policy</u>

1.1. ***Employee Travel***

The Executive Director shall establish and maintain procedures for all travel and student transportation activities. Employees or volunteers (Travelers) must follow the law, Providence Hall Charter School (PHCS) policies and established procedures when operating a motor vehicle on PHCS-related business. Travelers who travel for PHCS typically travel using their own personal motor vehicle or a PHCS-rented vehicle. Travelers using their own personal vehicle for PHCS-related travel may be reimbursed at the current federal standard mileage rate (per mile, at time of travel). In addition, parking fees and tolls paid are reimbursable if properly supported. Moving violations or parking violations may not be paid using PHCS funds.

1.2. ***Employee Travel Out of State***

Employees and other Travelers who travel out of state (or on overnight travel within the state) will do so with itineraries approved by or booked through PHCS administration, except as otherwise approved. Employees may not use public funds to pay for (or submit for reimbursement) personal expenses while traveling for the PHCS. In addition, parking fees and tolls paid are reimbursable if properly supported.

1.3. ***Meals***

Travelers who travel may receive reimbursement for meals they purchase and document during approved travel that is more than 100 miles from the PHCS' primary facility. Travelers will be reimbursed for actual expenses, including tax and gratuity, for the reasonable cost of meals or a per diem as outlined in administrative procedures.

Board Agenda Item: Oath of Office

Providence Hall Charter School — Governing Board Meeting date: 8/19/26 **Action requested:** One motion; administration of the oath at this meeting

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Requirement. Utah Code § 53G-5-406.5 (S.B. 186, 2026) requires each governing board member to take and subscribe an oath of office, the school to maintain a record of each oath, and the school to provide proof of compliance to its authorizer on request. § 53G-5-401(1)(c) requires the board to be composed of members who have taken it.

Status. No board member currently has an executed oath on file. A notary has been arranged to administer the oath at this meeting.

All seated members will be sworn, regardless of seating date. § 53G-5-406.5(1) is written prospectively, but § 53G-5-401(1)(c) speaks to the composition of the board as a whole. Swearing everyone costs nothing and closes the question. The SCSB will be asked to confirm its interpretation.

Motion

Administration of the oath

> I move that the oath of office prescribed by Utah Code § 53G-5-406.5 be administered at this meeting to all currently seated members of the governing board, without regard to the date each member took office, by a person authorized under Utah Code § 78B-1-142.

The notary administers the oath; each member signs a certificate; the Board Secretary records each member individually in the minutes.

Provided for information: (1) Administrative Procedure — Governing Board Oath of Office, maintained by the Board Secretary with the school's other compliance records; (2) Oath of Office Certificate; (3) Utah Code § 53G-5-406.5.

3000 - Finance
610 - Vending Machines

1. **Policy**

    1. Use of vending machines may be allowed, consistent with the law, and authorized by the Board of Trustees (or by the Executive Director when authorized). Providence Hall Charter School (PHCS) staff shall follow PHCS procedures for cash receipts, including the Cash Handling & Receipts Procedures. Accurate inventories of goods stocked and sold from vending machines are to be maintained. Vending machine stock shall be stored securely to minimize shrinkage (theft) and the vending program should be reviewed at least annually.
    2.

3000 - Finance
200 - Board Authority

1. **Policy**
The Board of Trustees (Board) is responsible for the operation of Providence Hall Charter School (PHCS) in accordance with all applicable state and federal laws. The Board is also responsible for operating PHCS in accordance with the representations made in its charter and bylaws. Specifically, the Board (collectively through Board action) shall have the sole responsibility and authority to authorize and/or approve (and will incorporate into its own official minutes) such matters as:
    - 1.1. The development and documentation of Board policies including fiscal and operational policies
    - 1.2. Review the fiscal policies annually, monitoring compliance and effectiveness
    - 1.3. Requiring PHCS administration to develop a written system of internal control procedures supporting Board policies
    - 1.4. Changing PHCS' name (as approved by the authorizer)
    - 1.5. Approval and formal engagement of all contracts (Board signature, especially if required by charter or bylaws)
    - 1.6. Manage procurement process and determine the appropriate scope of contracts with management companies that provide business or student services (as required in R277-113 (6)(1)(e)(i)
    - 1.7. Assess the performance of management companies and ensure administration implements sufficient internal controls over the function of management companies
    - 1.8. Monitor procurement and use of systems and software applications for compliance with financial and student privacy laws
    - 1.9. Monitor LEA expenditure of restricted funds to ensure compliance with applicable laws and grant terms and conditions
    - 1.10. The adoption and amendment of the annual budget
    - 1.11. The selection and termination of key administrative staff (including the Business Administrator)
    - 1.12. The establishment of key administrative staff salary and benefits (including ongoing changes)
    - 1.13. Incurring debt, mortgages or other encumbrances, including acceptance of loan or bond covenants and restrictions (as the charter and bylaws allow)
    - 1.14. The purchase or sale of real property
    - 1.15. Overseeing legal matters, with delegation to the Executive Director as determined by the Board
    - 1.16. Monthly review of interim financial reports
    - 1.17. Appointments of Board members and other persons (non-administrative) for service on the PHCS' audit/finance committee
    - 1.18. Selection of PHCS' independent auditor (or delegate authority to the audit committee)

3000 - Finance
210 - Administrative Authority

1. **Policy**

The Executive Director may be authorized by the Board of Trustees (Board) to operate Providence Hall Charter School (PHCS) and execute all legal transactions for PHCS (with exceptions noted herein) and to make all purchases and disbursements necessary according to policy for the operation of PHCS. The Executive Director and the Business Administrator shall report to the Board independently. Specifically, the Executive Director shall have the sole responsibility and authority to authorize and/or approve such matters as:

1.1. Establishment of sound internal controls within the parameters of Board policy, mitigating risk of fraud or gross errors, and comply with state and federal laws and rules
1.2. Review established internal controls and fiscal policies annually, monitoring compliance and effectiveness
1.3. Ensure all staff and volunteers are provided annual training on financial policies and procedures that are relevant to their job or volunteer duties
1.4. Provide oversight of the day to day financial operations, monitoring staff compliance with state and federal laws and rules, Board policy and administrative procedures
1.5. Monitor the financial performance and outlook of PHCS, making sound decisions to further the mission and charter of PHCS and report financial data to the Board per the schedule established in this policy
1.6. The selection, compensation, and termination of all personnel, with the exception of the Business Administrator who formally reports to the Board; but also works under the direction of the Executive Director
1.7. Oversee procurement process, providing approvals as required in this policy and administrative written internal controls and monitoring staff compliance with state and federal procurement laws and rules, Board policy and administrative procedures
1.8. Monitor PHCS expenditure of restricted funds to ensure compliance with all applicable laws, rules, regulatory guidance, and grant terms and conditions
1.9. Assess the performance of all contract services providers and ensure sufficient implementation of internal controls over contracted service providers
1.10. Preparation of the annual budget (with the assistance of the Business Administrator) for approval by the Board
1.11. Make policies and procedures available to PHCS staff and to the public in PHCS' business office and on PHCS' website

3000 - Finance
220 - Compliance with Laws

1. **Policy**
   1.1. Providence Hall Charter School (PHCS) shall follow all applicable state and federal laws and regulations in the United States of America and the State of Utah such as (but not limited to):
      1.1.1. Title IX (and shall not discriminate on the basis of sex in education programs)
      1.1.2. Department of Labor regulations, including the Fair Labor Standards Act
      1.1.3. The Family and Medical Leave Act (FMLA)
      1.1.4. The Consolidated Omnibus Budget Reconciliation Act (COBRA)
      1.1.5. The Immigration Reform and Control Act
      1.1.6. The Employee Retirement Income Security Act (ERISA)
      1.1.7. Internal Revenue Service and Social Security Administration Regulations
      1.1.8. The Americans with Disabilities Act (ADA)
      1.1.9. Utah Constitution Article X, Section 33
      1.1.10. Title 63G, Chapter 6a, Utah Procurement Code
      1.1.11. Title 51, Chapter 4, Deposit of Funds Due State
      1.1.12. Title 67, Chapter 16, Utah Public Officers' and Employees' Ethics Act
      1.1.13. Family Educational Rights and Privacy Act, 20 U.S.C. 1232g
      1.1.14. Title 63G, Chapter 2, Government Records Access and Management Act
      1.1.15. Title 53G, Chapter 7, Fees and Textbooks
      1.1.16. Section 53E-3-403, Establishment of Public Education Foundations; Title 53G, Chapter 7, Part 7, Student Clubs Act
      1.1.17. Title 51, Chapter 2a, Accounting Reports from Political Subdivisions, Interlocal Organizations, and Other Local Entities Act
      1.1.18. Additional state legal compliance guides for operating LEAs and non-operating LEAs as published by the office of the state Auditor
      1.1.19. Subsection 51-7-3(26), Definition of Public Funds
      1.1.20. Title 53G, Chapter 7, Part 4, Internal Audits
      1.1.21. Rule R277-107, Educational Services Outside of Educator's Regular Employment
      1.1.22. Rule R277-113, LEA Fiscal and Auditing Policies
      1.1.23. Rule R123-5 Audit Requirements for Audits of Political Subdivisions and Governmental Nonprofit Corporations
      1.1.24. Rule R277-217, Utah Educator Standards and LEA Reporting
      1.1.25. Rule R277-407, School Fees
      1.1.26. Rule R277-605, Coaching Standards and Athletic Clinics
      1.1.27. 2 C.F.R. 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards
      1.1.28. Other applicable state and federal laws and regulations will be adopted and followed by the school as program funds and grant funding is accepted and received
   1.2. The PHCS Board of Trustees (Board) is committed to legal, ethical, and proper administration of the resources PHCS receives in the course of providing education to students. Employees or others who are aware of or suspect waste or misuse of public funds or property, violation of a law, rule, Board policy, or gross mismanagement, are requested to promptly report it to the Business Administrator, Executive Director, and/or the Board. Employees who report such matters are protected by Section 3 of the Utah Protection of Public Employees Act

(see Utah Code 67-21). In the event an employee reports a concern to the Board and the concern is not adequately addressed, the employee may contact the Utah State Board of Education.

1.3. In compliance with R277-123 the Board shall post a link on the PHCS website with contact information for the USBE hotline (https://www.schools.utah.gov/internalaudit).