



Accounting Policy and Procedures

Last reviewed and approved by the Board of Directors

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Accounting Policy and Procedure Manual

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Introduction

The purpose of this manual is to describe all accounting policies and procedures currently in use at Local Education & Activities Foundation (LEAF) and to ensure that the financial statements conform to generally accepted accounting principles (GAAP); assets are safeguarded; guidelines of grantors and donors are complied with; and finances are managed with accuracy, efficiency, and transparency. The policies and procedures will take into consideration the internal controls necessary to properly protect the assets entrusted to the organization for the benefit of its programs.

All LEAF's staff and volunteers with a role in the management of fiscal and accounting operations are expected to comply with the policies and procedures in this manual.

These policies and procedures will be reviewed annually and revised as needed by the Executive Director and the Treasurer with changes recommended by the Finance & Budget Committee and approved by the Board of Directors.

Division of Responsibilities

The Board of Directors is ultimately responsible for the financial management of all activities. The Executive Committee is authorized to act on the Board's behalf on financial matters when action is required in advance of a meeting of the Board of Directors.

Responsibilities

The following is a list of personnel within the organization who have fiscal and accounting responsibilities:

The Board of Directors:

- Reviews and approves the annual budget
- Reviews annual and monthly financial statement reports and information
- Reviews the Executive Director's performance and salary on an annual basis
- Establishes and approves authorized signers on the bank accounts
- Reviews and approves grants and other uses of endowed funds
- Reviews and approves all contingency grants over \$1,000

- Reviews and approves all contracts, legacy funds, and other gift arrangements
- Approves, retroactively, inter-account bank transfers
- Determines whether the organization should have an audit performed
- Authorizes the Executive Director to pay bills, receive funds, and maintain bank accounts

The Executive Committee:

- Reviews and approves all non-budgeted expenditures over \$1,000
- Reviews and approves all contingency grants under \$1,000

The Finance & Budget Committee:

- Reviews monthly financial statements on a periodic basis
- Sees the appropriate preliminary budget is developed and to be reviewed by the Board of Directors
- Reviews the endowed funds quarterly statements
- Reviews shared expenses between endowed funds and operating funds
- Reviews Legacy and other restricted type funding

Treasurer:

- Reviews, revises, and maintains internal controls and accounting procedures
- Prepares monthly and year-end financial reports and is responsible for the overall presentation of the financial statements
- Overall responsibility for data entry into accounting system and integrity of accounting system data
- Monitors and applies system updates to the accounting system as needed
- Adds user accounts to the accounting system as needed. Reviews the user accounts on a periodic basis
- Maintains general ledger
- Reconciles all bank accounts and endowed funds

Executive Director:

- The Executive Director is responsible for the day-to-day financial management of the organization

- Reviews and approves all issued checks. Non-budgeted expenditures greater than \$1,000 require Executive Committee approval
- Review and negotiate all contracts, legacy funds, and other gift arrangements
- Approves and processes inter-account bank transfers
- Opens all Bank Statements and all incoming mail
- Monitors and maintains subsidiary schedules for program budgets
- Makes bank deposits
- Signs and sends donor thank you letter acknowledgements
- Mails or Delivers vendor checks
- Prepares preliminary budget for review by the Finance and Budget Committee
- Reviews and approves authorized signers for the operating and fund accounts

Administrative Assistant:

- Prepares checks and returns to the Executive Director
- Prepares the donor thank you letters/tax receipts and returns them to the Executive Director for signature
- Maintains the LEAF Donor Database

Independent Accountant:

- Processes payroll
- Preparation of Form 990

Chart of Accounts and General Ledger

LEAF has designated a Chart of Accounts specific to its operational needs and the needs of its financial statements. The Chart of Accounts is structured so that the financial statements can be shown by natural classification (expense type) as well as by functional classification (program, fundraising, or management & general). The Treasurer is responsible for maintaining the Chart of Accounts and revising as necessary. The Chart of Accounts is attached to this manual at Appendix I.

The general ledger is maintained using our accounting software, QuickBooks. All input and balancing is the responsibility of the Treasurer. Accounting reports from the accounting software are reviewed by the Board of Directors on a periodic basis.

The general ledger activity is reconciled to the bank statements on a monthly basis and is provided to the Board of Directors for review.

Cash Receipts

Cash receipts generally arise from:

- Direct donor contributions
- LEAF Fundraising Events

The principal steps in the cash receipt process are:

The Executive Director receives incoming mail and opens the mail. The Executive Director enters all checks on a log (LEAF Deposit and Expenditure Form) for deposit and allocation to the appropriate fundraising program. The deposits are tracked in a spreadsheet for each fundraising program. Most deposits are deposited into the operating fund and allocated accordingly to the endowed funds. Checks are maintained in a secure location until the funds are deposited. Checks are deposited weekly, or more frequently if necessary, by the Executive Director. Cash will be counted and deposited in the same process as checks.

The LEAF Deposit and Expenditure Forms (logs) that contain checks and deposits for that period are retained in a monthly folder along with expenditures paid and bank statements. The monthly folder is submitted to the Treasurer for processing in the accounting software. The Treasurer will use the log to enter the deposits in the accounting software. All cash receipts are reconciled to the bank statements through QuickBooks. The Bank reconciliation is provided to the Board of Directors on a monthly basis. All documents retained are subject to the Record Retention and Document Destruction Policy.

Inter-Account Bank Transfers

The Executive Director monitors and prepares a subsidiary schedule of shared expenses where the endowed funds would owe the operating funds based on semi-annual activity. The shared expenses subsidiary schedule is reviewed by the Finance & Budget Committee. The Finance & Budget Committee recommends to the Executive Director when a transfer should be made to

maximize the potential earning interest. The transfer is approved by the Board of Directors. The Executive Director makes the transfer when necessary.

The Executive Director will monitor the balance in the bank accounts for the operating fund to determine if/when there is a shortage or excess in the checking account. The Executive Director makes a transfer when applicable and the Board of Directors approves the transfer retroactively.

The Executive Director will transfer funds on a monthly basis, or more frequently if necessary, from the PayPal account to the operating fund. This transfer does not require further approval.

Cash Disbursements & Expense Allocation

Cash Disbursements

Cash disbursements are generally made for:

- Payments to vendors for goods and services
- Taxes/license fees
- Membership and Subscriptions
- Meeting Expenses
- Marketing/promotional materials
- Endowment Grants
- Contingency Grants
- Special Fund Grants

Checks are processed in a timely manner. Invoices are obtained by the Executive Director, who submits a request for payment. The checks are prepared by the Administrative Assistant manually.

Requests for cash disbursements are submitted to Accounting in the following ways:

- Original Invoice
- Grant Summary that was approved by the Board of Directors
- Purchase Request that was approved by the Board of Directors
- Expense Reimbursement Requests

All invoices are approved by the Executive Director by initialing and dating the invoice. The cash disbursements are logged in the LEAF Deposit and Expenditure Form prior to payment. The payment is also tracked in each fundraising program in its own excel spreadsheet. Every cash

disbursement must be supported by an invoice, receipt, or approval by the board prior to payment. The invoice or receipt from the vendor must detail all goods or services purchased. The invoices, receipts and other supporting documentation are maintained in a monthly folder for processing in the accounting software. All documents retained are subject to the Record Retention and Document Destruction Policy.

LEAF recognizes that board members, officers, and employees may be required to travel or incur other expenses from time to time to conduct organizational business and to further the mission of this non-profit organization. All LEAF travel and other expenditure reimbursements must comply with the Travel and Other Expense Reimbursement Policy.

The Executive Director reviews all requests for payment and:

- Verifies expenditure amount
- Approves the payment in accordance with budget
- Initials and dates the invoice prior to payment
- Provides or verifies appropriate allocation information
- Logs the payments in the LEAF Deposit and Expenditure Form and provides the date of transaction to ensure it is recorded in the appropriate period
- Submits to the Administrative Assistant for check processing
- Mails checks

The Administrative Assistant:

- Manually prepares checks for payment and returns to Executive Director

The Treasurer obtains the monthly folder with expenditures and:

- Enters them into the accounting software monthly
- Reconciles the cash disbursements to the bank statement monthly
- Provides the bank reconciliation to the Board of Directors for review and approval

Expense Allocation

Expenses are generally classified as program services, fundraising, or management & general. Grants that are issued are classified as program services. The other classifications of expenses are determined by the Executive Director and the Treasurer. Salary expense was determined to benefit more than one expense classification. Therefore, salary expense for the Executive Director is divided into the three categories by a ratio that was approved by the Board of Directors. The

Expense Allocation is reviewed as a part of our annual budget process by the Finance & Budget Committee and approved by the Board of the Directors.

Credit Card Policy and Charges

All staff members who are authorized to carry an organization credit card will be held personally responsible in the event that any charge is deemed personal or unauthorized. Unauthorized use of the credit card includes: personal expenditures of any kind; expenditures which have not been properly authorized; meals, entertainment, gifts, or other expenditures which are prohibited by budget, laws, and regulations, and the entities from which LEAF receives funds.

The receipts or invoices for all credit card charges will be given to the Treasurer on a monthly basis. The Treasurer will verify all credit card charges with the monthly statement and review to ensure the transaction was reasonable. The Treasurer will enter the transactions into the accounting software and determines the expense allocation according to the Executive Director. The receipts and invoices will be attached to the credit card monthly statement and retained in the monthly folder. All documents retained are subject to the Record Retention and Document Destruction Policy.

The Executive Director's credit card usage will be provided to the Board Treasurer. The Board of Directors can request a copy of the credit card statements at any time for review.

General Ledger Journal Entries

On a periodic basis, the Treasurer will determine the need to make a general ledger journal entry. Journal Entries are posted in the accounting software by the Treasurer. The Board of Directors can request the general ledger journal entries made and explanation for each journal entry.

Most general ledger journal entries are made for the following reasons:

- To record quarterly endowed investment activity
- To recognize deferred income and expense for LEAF fundraising events
- To make adjustments that are recommended by the third party accountant
- To make adjustments for the reconciliation of LEAF fundraising events
- To record and amortize prepaids expenses

Other Asset & Other Liability Accounts

Prepaid Expenses

Prepaid Expenses are future expenses that have been paid in advance. In other words, prepaid expenses are costs that have been paid but are not yet used up or have not yet expired. As the amount expires, the current asset is reduced and the amount of the reduction is reported as an expense on the income statement. If an invoice has a period of service, that invoice would be recorded as a prepaid asset and amortized over the life of the service. All prepaid expenses will be done manually by the Treasurer. No recurring entries are used.

Major prepaid expenses that are used:

- Prepaid Software

Accruals

To ensure a timely close of the general ledger, LEAF may book accrual entries. All accruals will be done manually by the Treasurer. No recurring entries are used.

Major accruals that are used:

- Accrued Wages and Related Taxes

Deferred Donations and Related Expenses

LEAF raises money to support education programming through a variety of events. On a periodic basis, LEAF will receive donations, and related event expenses, in advance of the events. When this occurs, the donations and the event expense would be deferred until the event has occurred.

Bank Account Reconciliations

All bank statements are delivered to the Executive Director. The Executive will review the bank statements for unusual balances and/or transactions. The Executive Director retains the bank statements in the monthly folder for the Treasurer's reconciliation. All documents retained are subject to the Record Retention and Document Destruction Policy.

The Treasurer will reconcile all general ledger activity to the bank statements. The Treasurer will verify voided checks by obtaining the copy of the check. The Treasurer will enter the voided check

into the accounting software, and verify they are appropriately defaced and filed. In the reconciliation process, the Treasurer verifies there are no gaps within the check number sequence. If a check is missing, the Treasurer will investigate along with the Executive Director to resolution. The Treasurer provides a copy of the completed reconciliation to the Executive Director. The Executive Director provides a copy of the reconciliation in the board packet for Board of Directors approval.

Unclaimed Property

LEAF is dedicated to complying with the unclaimed property reporting laws of every jurisdiction to which it may become accountable. Unclaimed property is generally defined as property that has not yet been claimed by its true owners for a period of time. It is LEAF's goal to limit all payments back to each state by having internal controls in place that will reduce dollars escheated back to each state and return property to the true owner when possible.

Some examples of unclaimed property typically handled by LEAF include but not limited to:

- Uncashed payroll checks
- Uncashed vendor checks
- Uncashed expense reimbursement checks
- Uncashed grant checks
- Uncashed raffle checks

To properly maintain our unclaimed property records, the required information will be maintained for each outstanding check. On an annual basis, the Executive Director and the Treasurer will determine the unclaimed property that will be escheated to the state. This will be approved by the Finance & Budget Committee prior to escheatment.

Agency Funds (hereafter Endowed Funds)

Note: LEAF uses the terminology as endowed funds for its Agency Funds.

LEAF endowed funds are comprised of two funds:

- Student Activities Fund
- Academic Fund

LEAF maintains two separate funds, which shall be invested in a manner to be determined by the Board of Directors. The Board of Directors will develop financing and marketing strategies to accomplish their mission.

All expenditures of LEAF, not related to specific fundraising events or legacy funds, shall be split evenly between the Student Activities Fund and the Academic funds. The Executive Director will maintain a subsidiary schedule of shared expenses, and the Finance & Budget Committee will review the schedule. The subsidiary schedule will be approved by the Board of Directors on a semi-annual basis.

Each fund shall have a fundraising event specifically dedicated to increasing the size of that fund with all net proceeds from the event staying with the specific fund. All other LEAF fundraising efforts will be divided as designated by the donor, or if undesignated, on a 50/50 basis between the two funds.

The total value of grants allocated annually from LEAF shall be based on a Board determined percentage of the fund balance.

Endowed Funds Reconciliations

The Executive Director will receive the endowed funds statement on a quarterly basis. The statement will be provided to the Treasurer to record the investment activity in the accounting software. The Treasurer will make a general ledger journal entry to record capital gains/losses, unrealized gains/losses, and interest and dividend income. The Treasurer will reconcile the balance of the endowed fund in the accounting software to the statements. The Finance & Budget Committee will review investment activity in the endowed funds on a quarterly basis and approve the reconciliation.

Special Academic & Activities Programs

LEAF may determine a need to support a special academic or activity program. These programs would be approved by the Board of Directors.

The Executive Director is responsible for maintaining subsidiary schedules of each program's fund. The Treasurer is responsible to enter the program's transactions, contributions and grants, into the accounting software. On a periodic basis, the Executive Director and the Treasurer will reconcile the general ledger amounts to the subsidiary schedules.

LEAF Fundraising and Earned Income Events

LEAF will coordinate fundraising events to support local academics and activities programs. The Board of Directors will nominate a committee for the planning and fundraising for each event.

The Executive Director is responsible for maintaining the contributions and the expenses for each event. The Treasurer is responsible for the posting of event transactions, contributions, events expenses, and program grants, in the accounting software. On a periodic basis, the Executive Director and the Treasurer will reconcile the general ledger amounts to the subsidiary schedules.

Petty Cash Fund

Petty cash funds may be maintained by the organization. The funds are to be used for miscellaneous or unexpected purchases and the same approval procedures apply as mentioned in the cash disbursement section.

- The petty cash fund will not exceed \$250 and is kept in a locked file cabinet at all times
- The Executive Director oversees the petty cash fund
- The petty cash fund will be replenished by the operating fund on a periodic basis with the Executive Director and the Treasurer counting the cash.
- No checks will be cashed by the petty cash fund.

Property and Equipment

Property and equipment includes items such as:

- Office furniture and equipment
- Computer hardware
- Computer software
- Leasehold improvements

It is the organization's policy to capitalize all items which have a unit cost greater than \$1,000. Items purchased with a value or cost less than \$1,000 will be expensed in the period purchased.

The depreciation period for capitalized assets is as follows:

Office Equipment	60 months
Office Furniture	60 months
Computer Hardware	36 months
Computer Software	36 months
Leasehold Improvements	60 months or length of lease*

** whichever is shorter term*

A Fixed Asset subsidiary schedule will be maintained by the Treasurer including date of purchase, asset description, purchase/donation information, cost/fair market value, donor/funding source, and life of the asset.

Depreciation is recorded on a monthly basis. Depreciation is computed using the straight-line method over the estimated useful lives of the related assets. Any impaired assets discovered during the inspection of capitalized assets will be written down to their actual value.

Annually, a physical inspection of capitalized assets will be taken and the subsidiary ledger will be reconciled to the accounting software.

Personnel Records

All personnel files of paid employees contain the following documents: an application and/or resume, date of employment, position and pay rate, authorization of payroll deductions, W-4 withholding authorization, termination date when applicable, a signed confidentiality agreement, and other forms that are deemed necessary by the Board of Directors.

All paid employees will fill out an I-9 form and submit the allowable forms of identification to the Executive Director.

The completed I-9 forms and personnel files will be kept in a secure, locked file cabinet and accessed only by authorized personnel.

All documents retained are subject to the Record Retention and Document Destruction Policy.

Payroll Processing

Payroll processing will be processed by an independent accountant. The independent accountant will prepare all quarterly federal and state payroll reports and submit them appropriately. The independent accountant will submit all W-2 statements and 1099s to the paid employee(s) prior to January 31st of the following year for the prior calendar year.

Payroll information will be reviewed by the Executive Director and recorded in the accounting software by the Treasurer. Payroll checks are written and distributed in the same manner as all other cash disbursements.

The Board of Directors will review the payroll expenditures monthly through the financial statements. The pay rate will be approved by the Board of Directors.

All payroll and compensation procedures must comply with the LEAF Compensation Policy.

End of Month and Fiscal Year-End Close

The Treasurer will prepare and review all month-end and year-end journal entries. At anytime the journal entries can be printed for audit trail purposes.

At the end of month and fiscal year end, the Treasurer will review all balance sheet accounts including verification of the following balances: cash accounts match the bank account reconciliations, endowed funds match the endowed funds statements, fixed assets accounts reflect all purchases and retirements, accrued liabilities match the expected amount to be owed.

The income and expense accounts review will include an informal reconciliation to amounts received and expended and verification that payroll expenses match the payroll reports including federal and state payroll tax filings.

The financial statements are reviewed monthly by the Treasurer and the Executive Director and will be provided to the Board of Directors for approval. Once the final fiscal year-end financial statements are run, reviewed by the Treasurer and Executive Director, and approved by the Board of Directors, the accounting period will be closed in the accounting software. When the accounting

period is closed, no more transactions, journal entries, or adjustments will be made to that fiscal year's ledgers.

At the end of the fiscal year, an independent accountant (CPA) will prepare the annual Return for Organization Exempt from Income Tax (IRS Form 990). The return will be presented to the Finance & Budget Committee for review. The form will then be presented to the Board of Directors for approval. The Executive Director will then authorize the independent accountant to file the return with the Internal Revenue Service by the annual deadline.

All other appropriate government filings including those required by the state tax board and attorney general's office will be completed and filed with the appropriate agency. The executive director is responsible for seeing that these are completed in a timely manner.

Financial Reports

The Treasurer will prepare the monthly and annual financial reports, in the accounting software, for distribution to the Finance & Budget Committee and the Board of Directors. The reports will include: balance sheet, statements of income and expenses, bank reconciliation, and any other requested reports. The Executive Director will prepare subsidiary schedules to the financial statements for distribution to the Board of Directors. The subsidiary schedules will include: budget versus actual for the organization, fundraising report, schedule of shared expenses, and a schedule of fund balances. Any other subsidiary schedule can be created per request.

Monthly and annual financial reports submitted to the Finance & Budget Committee and the Board of Directors will be reviewed and approved.

Other Fiscal Policy Statements

All cash accounts (except petty cash) owned by LEAF will be held in financial institutions which are insured by the FDIC. No bank account will carry a balance over the FDIC insured amount.

Accounting and personnel records will be kept in a locked file cabinets in the finance office and only parties with financial responsibility will have access.

The Board of Directors can assess the need for an Internal Audit at any time. The Internal Audit team would be on a volunteer basis from the Board of Directors. The Treasurer will provide a work

program that includes a testing of internal controls. The Internal Audit team can add or remove work program steps as they deem necessary.

Appendix I: Chart of Accounts

Local Education and Activities Foundation Account Listing

Account	Type
Cash - Bremer	Bank
Cash - Liberty Savings Bank	Bank
Cash - PayPal	Bank
Cash -Liberty Savings Bank #2	Bank
Accounts Receivable	Accounts Receivable
Apollo Golf Tournament Exp	Other Current Asset
Community Foundation - Academic	Other Current Asset
Community Foundation - Activities	Other Current Asset
Learning Renaissance Exp	Other Current Asset
Night of the Stars Exp	Other Current Asset
Prepaid Rent	Other Current Asset
Undeposited Funds	Other Current Asset
Accounts Payable	Accounts Payable
Grant Payable	Accounts Payable
Credit Card Payable	Credit Card
Accrued Wages and Related Taxes	Other Current Liability
Apollo Football Raffle Payable	Other Current Liability
Apollo Golf Tournament Inc	Other Current Liability
Learning Renaissance Inc	Other Current Liability
Loan Payable - District 742	Other Current Liability
Night of the Stars Inc	Other Current Liability
Payroll Liabilities	Other Current Liability
Prize Raffle Payable	Other Current Liability
Short Term Loan	Other Current Liability
Tech Golf Tournament Inc	Other Current Liability
Opening Balance Equity	Equity
Perm. Restricted Net Assets	Equity
Temp. Restricted Net Assets	Equity
Unrestricted Net Assets	Equity
<u>Earned Income</u>	Income
Earned Income: Academic	Income
Earned Income: Academic: Learning Renaissance	Income
Earned Income :Academic: Less Special Events Exp. Academ	Income
Earned Income: Apollo Calendar Raffle	Income
Earned Income: Apollo Calendar Raffle: Less Special Events Exp. Calend	Income
Earned Income: Apollo Calendar Raffle: Special Events - Calendar Raffl	Income
Earned Income: Apollo Football Raffle	Income
Earned Income: Apollo Football Raffle: Apollo Football Raffle Income	Income

Earned Income: Apollo Football Raffle: Less Apollo Football Raffle Exp	Income
Earned Income: Apollo Golf Tournament	Income
Earned Income: Apollo Golf Tournament: Apollo Golf Tournament	Income
Earned Income: Apollo Golf Tournament: Less Apollo Golf Tournament Exp	Income
Earned Income: Awards	Income
Earned Income: Awards: Less Special Events Exp. Awards	Income
Earned Income: Awards :Special Events - Awards	Income
Earned Income: Kickoff	Income
Earned Income: Kickoff: Less Special Events Exp. Kickof	Income
Earned Income: Kickoff: Special Events - Kickoff	Income
Earned Income: Liberty Block Party	Income
Earned Income: Liberty Block Party: Less Liberty Block Party Exp.	Income
Earned Income: Liberty Block Party: Liberty Block Party	Income
Earned Income: Night of the Stars	Income
Earned Income: Night of the Stars: Less Special Events Exp. NOTS	Income
Earned Income: Night of the Stars: Special Events - NOTS	Income
Earned Income: Tech Golf Tournament	Income
Earned Income: Tech Golf Tournament: Less Tech Gold Tournament Exp.	Income
Earned Income: Tech Golf Tournament: Tech Golf Tournament	Income
<u>Public Support</u>	Income
Public Support:15 Year Campaign	Income
Public Support: Academics Fund	Income
Public Support: Activities Fund	Income
Public Support: Adopt a Classroom	Income
Public Support: Apollo Golf Tournament	Income
Public Support: Clearview Golf Tournament Expen	Income
Public Support: District 742 Ticket Revenue	Income
Public Support: Flow-Through	Income
Public Support: Homeless Students	Income
Public Support: Immersion	Income
Public Support :Immersion Chinese	Income
Public Support :Immersion Spanish	Income
Public Support: Individual Contacts	Income
Public Support: MAPS Contribution	Income
Public Support :Miscellaneous Revenue	Income
Public Support: PAKRAT Grant	Income
Public Support: Participation Fund	Income
Public Support: PayPal Unallocated	Income
Public Support: Phillip Schmitz Scholarship	Income
Public Support: South Jr High Legacy	Income
Public Support: Tech Football Fund	Income
Public Support: Tech Golf Tournament	Income
Public Support: United Way Contributions	Income
<u>Fundraising</u>	Expense
Fundraising: Advertising	Expense
Fundraising: Development Committee	Expense

Fundraising: PayPal Fees	Expense
Fundraising: Payroll	Expense
Fundraising: Payroll Expense	Expense
Fundraising: Postage	Expense
Fundraising: PR Committee	Expense
Fundraising: Printing	Expense
Fundraising: Supplies	Expense
<u>Management and General</u>	Expense
Management and General: Advertising	Expense
Management and General: Dues	Expense
Management and General: Fees	Expense
Management and General: Insurance	Expense
Management and General: Internet Charges	Expense
Management and General: Meeting Expenses	Expense
Management and General: Miscellaneous	Expense
Management and General: Office Equipment	Expense
Management and General :Office Expense	Expense
Management and General: Payroll and Benefits	Expense
Management and General: Payroll Expenses	Expense
Management and General :Postage	Expense
Management and General: Printing	Expense
Management and General: Professional Fees	Expense
Management and General :Rent	Expense
Management and General: Software Expense	Expense
Management and General: Training/Educational	Expense
<u>Program Services</u>	Expense
Program Services: Grants to District	Expense
Program Services: Grants to District: Academics Grants	Expense
Program Services: Grants to District: Activities Cycle I - Oct	Expense
Program Services: Grants to District: Activities Cycle II - Mar	Expense
Program Services: Grants to District: Adopt a Classroom	Expense
Program Services: Grants to District: Apollo Activites - Golf	Expense
Program Services: Grants to District: Apollo Fall Raffle Grant	Expense
Program Services: Grants to District: Contingency Grants	Expense
Program Services: Grants to District: Fund the Need Grants	Expense
Program Services :Grants to District: Homeless Student Services	Expense
Program Services :Grants to District: Immersion Chinese	Expense
Program Services: Grants to District: Immersion Spanish	Expense
Program Services: Grants to District: NOTS Grants	Expense
Program Services: Grants to District: Other Grants	Expense
Program Services: Grants to District: PACKRAT Grants	Expense
Program Services: Grants to District: Participation Fund Grants	Expense
Program Services: Grants to District: Tech Athletics - Golf	Expense
Program Services Grants to District: Ticket Revenue Grants	Expense
Program Services: Loan Repayment to District 742	Expense
Program Services: Payroll	Expense

Program Services: Payroll Expense

Expense

Investment Income

Other Income

Investment Income: Capital Gains/Losses

Other Income

Investment Income: Interest and Dividends (Funds)

Other Income

Investment Income: Interest from Operations

Other Income

Investment Income: Unrealized Gain/Loss

Other Income