

7.5

The institution exercises proper management, financial controls, and business practices.

Exhibit 7.5.1 — Report on Internal Controls from Annual Financial Audit (pp. 1, 34–35)

Independent Auditor's Report

To the Board of Trustees, Audit Committee
and
Brennan Wood, President
Southwest Technical College

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Southwest Technical College (College) as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the College's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the College, as of June 30, 2024, and the changes in financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the College's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the College's internal control. Accordingly, we do not express an opinion on the effectiveness of the College's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or to detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a

combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Source: [2024 Utah State Auditor's Report](#). Additional years of annual financial audits are available at this [link](#).

Exhibit 7.5.2 — End-of-Day Cash Receipts Report

Southwest Technical College
757 W 800 S, Cedar City, UT 84720
435-586-2899

End of Day			SWATC16727
Cash Drawer:	Accounts Payable		
Processed By:	Kristi Holyoak		
Start Date:	3/20/2025 2:37 PM		
First Transaction:	3/20/2025 2:37 PM		
Last Transaction:	3/20/2025 2:37 PM		
Stop Date:	3/20/2025 2:38 PM		
	Recorded	Counted	Difference
Cash	50.64	50.64	0.00
Check	0.00	0.00	0.00
Credit Card	591.41	591.41	0.00
Electronic Funds Transfer	0.00	0.00	0.00
Sub Totals	642.05	642.05	0.00
Student Campus Cash	0.00	0.00	0.00
Sponsor Campus Cash	0.00	0.00	0.00
Student Refunds	0.00	0.00	0.00
Sponsor Refunds	0.00	0.00	0.00
Expense	13.00	13.00	0.00
Voucher	0.00	0.00	0.00
Totals	655.05	655.05	0.00
Over/Short Amount:	0.00		
Note:			
Signature:	<i>Kristi Holyoak</i>		

STATE BANK OF SOUTHERN UTAH

State Bank of Southern Utah
Cedar South Interchange
1322 S Interstate Drive
Cedar City
UT 84720

Teller # 1606 Seq # 52
03/20/2025 4:42:53 PM

Deposit Transaction
Demand Deposit
Account # ****6777677

Amounts Received

Cash In: \$50.64

Grand Total: \$50.64

All items credited are subject to payment.
Thank you for your business!

Southwest Technical College
757 W 800 S, Cedar City, UT 84720
435-586-2899

Bank Deposit							SWATC16727
Cash							
Date	Receipt #	Check No	CC Type	Paid By	Student ID	Amount	
3/20/2025 2:37:18 PM	PAYL140214			SW Cafe SW Cafe	6200014718	\$50.64	
							Total \$50.64
Credit Card (Visa)							
Date	Receipt #	Check No	CC Type	Paid By	Student ID	Amount	
3/20/2025 2:37:18 PM	PAYL140214		Visa	SW Cafe SW Cafe	6200014718	\$591.41	
							Total \$591.41
Expense							
Date	Receipt #	Check No	CC Type	Paid By	Student ID	Amount	
3/20/2025 2:37:55 PM	PAYL140215			[EXP] Gift Cards Redeemed (7218)	6200014718	\$13.00	
							Total \$13.00

Source: [End of Day 03/20/2025](#). Additional end-of-day cash receipt report samples are available at this [link](#).

Exhibit 7.5.3 — Bank Reconciliation Sample Summary and Detail

3:19 PM 07/08/24		Southwest Technical College Reconciliation Summary 1001 · 1001 Checking - SBSU 157677, Period Ending 06/30/2024	
		Jun 30, 24	
Beginning Balance		84,643.67	
Cleared Transactions		-1,030,652.98	
Checks and Payments - 379 items		1,076,656.88	
Deposits and Credits - 113 items			
Total Cleared Transactions		46,003.90	
Cleared Balance		<u>130,647.57</u>	
Uncleared Transactions		-109,291.06	
Checks and Payments - 55 items		26,433.09	
Deposits and Credits - 8 items			
Total Uncleared Transactions		-82,857.97	
Register Balance as of 06/30/2024		<u>47,789.60</u>	
New Transactions		-282,387.90	
Checks and Payments - 154 items		33,017.60	
Deposits and Credits - 28 items		-249,370.30	
Total New Transactions		<u>-201,580.70</u>	
Ending Balance		<u>-201,580.70</u>	

Completed By:
W. Loveland
Clarissa M. Moxley

Southwest Technical College Reconciliation Detail 1001 · 1001 Checking - SBSU 157677, Period Ending 06/30/2024						
Type	Date	Num	Name	Cir	Amount	Balance
Beginning Balance						84,643.67
Cleared Transactions						
Checks and Payments - 379 items						
Check	03/21/2024	37568	Magi Despain	X	-257.00	-257.00
Bill Pmt -Check	04/25/2024	37711	iImpact Utah	X	-2,988.00	-3,245.00
Bill Pmt -Check	05/08/2024	37792	Tiki Shack	X	-562.50	-3,807.50
Bill Pmt -Check	05/08/2024	37768	Comptia	X	-387.00	-4,194.50
Check	05/21/2024	37848	Ty Davis	X	-2,388.00	-6,582.50
Check	05/21/2024	37845	Ty Davis	X	-36.75	-6,619.25
Liability Check	05/22/2024	37833	One America	X	-2,342.40	-8,961.65
Bill Pmt -Check	05/23/2024	37863	Council on Occupati...	X	-8,465.00	-17,426.65
Bill Pmt -Check	05/23/2024	37881	PRE Northfield, LLC	X	-3,456.00	-20,882.65
Bill Pmt -Check	05/23/2024	37864	Dominion Energy	X	-3,154.46	-24,037.11
Bill Pmt -Check	05/23/2024	37877	Jonsson Electrical S...	X	-2,484.26	-26,521.37
Bill Pmt -Check	05/23/2024	37885	State Bank of South...	X	-1,119.20	-27,640.57
Bill Pmt -Check	05/23/2024	37879	Olive Osmond Heari...	X	-1,000.00	-28,640.57
Bill Pmt -Check	05/23/2024	37878	Leavitt Group Enter...	X	-964.00	-29,604.57
Bill Pmt -Check	05/23/2024	37891	Utah Dept Workforc...	X	-932.70	-30,537.27
Bill Pmt -Check	05/23/2024	37855	Benjamin Villarreal ...	X	-795.00	-31,332.27
Bill Pmt -Check	05/23/2024	37889	UPS Store	X	-300.32	-31,632.59
Bill Pmt -Check	05/23/2024	37882	Pure Bliss Massage ...	X	-207.00	-31,839.59
Bill Pmt -Check	05/23/2024	37880	Perco Rock	X	-119.60	-31,959.19
Bill Pmt -Check	05/23/2024	37860	Car Express	V	-60.00	-32,019.19

Source: [1001 - SBSU Checking June24 \(Reconciliation\)](#). Additional examples of reconciliation summaries are available at this [link](#).

STANDARD 7—FINANCIAL RESOURCES (EXHIBITS)

Exhibit 7.5.7 — Payroll Approval Sample

SOUTHWEST TECHNICAL COLLEGE				Page: 6
				Account Number: 157677
				Statement Date: 4/30/25
----- MISCELLANEOUS DEBITS -----				
Date	Deposits	Withdrawals	Activity Description	
4/02		365.12	BANKCARD/MTOT DISC 554135061201778	
4/02		560.00	Divvy Reimbursem/ACH MkGhM2ygSV7	
4/02		1,592.96	BANKCARD/MTOT DISC 554135061201760	
4/04		1,147.40	Employers Insura/debitpmt	
4/08		400.00	Divvy Reimbursem/ACH MRhLU8ZX0jv	
4/09		9,594.41	MotivHealth HSA/Motiv HSA SWTECH9SN	
4/09		67,663.68	UTAH STATE RETIR/URS PAYMNT	
4/10		102.00	Divvy Reimbursem/ACH MVnb16Zc4Uk	
4/10		212,259.78	S-TECH/PAYROLL	
4/11		28.72	CLOVER APP/CLOVER APP	
4/11		53.32	CLOVER APP/CLOVER APP	
4/11		27,983.44	IRS/USATAXPYMT 270550171329856	
4/14		751.55	AFLAC COLUMBUS/ACHPMT 96853906	
4/14		67,927.94	UTAH STATE RETIR/URS PAYMNT	
4/15		74,718.54	EWALLET - DIVVYP/Divvy Cred EWALLET - DIVVYP Lm16wysxs106kk	
4/22		102.00	Divvy Reimbursem/ACH MLwoy0A5UPM	
4/22		9,294.41	MotivHealth HSA/Motiv HSA SWTECH9SN	
4/22		18,143.00	UTAH801/297-7703/TAX PAYMNT	
4/22		67,453.66	MOTIVHEALTH 2445/CASH C&D Southwest Techn	
4/25		27,267.86	IRS/USATAXPYMT 270551523182546	
4/25		206,582.16	S-TECH/PAYROLL	
4/29		226.68	UTAH801/297-7703/TAX PAYMNT	
4/29		2,662.69	UTAH801/297-7703/TAX PAYMNT	
4/29		67,033.08	UTAH STATE RETIR/URS PAYMNT	

Southwest Technical College Paycheck Detail April 25, 2025					
Date	Num	Pay Period Begin Date	Pay Period End Date	Account	Amount
04/25/2025		04/01/2025	04/15/2025	1001 · 1001 Checking...	-972.73
04/25/2025		04/01/2025	04/15/2025	1001 · 1001 Checking...	-5,700.27
04/25/2025		04/01/2025	04/15/2025	1001 · 1001 Checking...	-2,129.63
04/25/2025		04/01/2025	04/15/2025	1001 · 1001 Checking...	-1,822.20
Apr 25, 25					-206,582.16

Source: [Payroll Approval](#)

Exhibit 7.5.4 — Purchasing and Procurement Procedures**Finance****Purchasing/Procurement Procedures**

Updated: May 28, 2025

Southwest Technical College complies with all procurement processes required by State Code and USHE policy R571.

Purchasing Thresholds**Small Dollar Purchases: \$0 - \$5,000**

All purchases under the small-dollar purchase threshold may be placed directly with a vendor without seeking formal competition at the discretion of the Finance department. It is recommended that College employees compare multiple sources for pricing of goods and services before completing a transaction, and the departments get their pricing/quotes in written form.

Small-Dollar Bid Threshold: \$5,000 - \$50,000

Purchases that exceed the small-dollar purchase threshold require bids or proposals. Bids or proposals must be obtained from a minimum of three (3) vendors. Bids or proposals must be in writing.

Large-Dollar Bid Threshold: \$50,000+

The threshold over which a formal, advertised solicitation must be conducted in accordance with College Purchasing Policy. The Finance Office will perform the bid or RFP process which includes preparation of formal bid or RFP documents and contract award notifications.

Source: [Purchasing/Procurement Procedure](#)

Exhibit 7.5.5 — Asset Tracking, Capitalization, and Disposal Procedures**Finance****Asset Tracking, Capitalization and Disposal****Procedures**

Updated: May 16, 2024

Inventory Tracking:

An equipment inventory will be maintained on all capital outlay items exceeding \$3000; other items of lesser values may be added at the Vice President of Finance's discretion. The inventory will serve both the functions of control and conservation. All equipment will be properly tagged and identified upon receipt of the asset by the VP of Finance or designee. A master tracking spreadsheet will be maintained including a description of the item, date tagged and tag number.

Source: [Asset Tracking, Capitalization and Disposal Procedures](#)

STANDARD 7—FINANCIAL RESOURCES (EXHIBITS)

Exhibit 7.5.6 — Southwest Technical College Asset Inventory from Asset Panda

Asset ID	Category	Description	Department	Current Building	Current Room	Serial #
5478	Audio Video Equipment	Canon EOS R5 Camera	Marketing	HP&T Building	215P	652926500195
03154	Computers	All in One	IT	HP&T Building	215P	
03878	Computers	MacBook Pro	IT	HP&T Building	214L	C02TH1G4FVH4
04330	Computers	iMac	IT	HP&T Building	215E	C02290MLJV40
3254	Computers	Tablet	IT	HP&T Building	215J	
3257	Computers	Tablet	IT	HP&T Building	118A	0F00KY23163BF
3258	Computers	Computer	IT	HP&T Building	211J	5CD237C0KV
3259	Computers	Computer	IT	HP&T Building	125B	5CD3104MXV
3974	Computers	Desktop Computer	IT	HP&T Building	116K	2UA5511JLJ
3976	Computers	Computer	IT	HP&T Building	116J	2UA5511JGK
3980	Computers	HP	IT	HP&T Building	215E	2UA5511JHQ
4096	Computers	Computer	IT	HP&T Building	207	5CD8161RKJ
4147	Computers	Tablet	IT	A&T Building	117	58355283053
4242	Computers	Tablet	IT	A&T Building	117	
4243	Computers	Computer	IT	HP&T Building	211B	5CD912840D
4261	Computers	Desktop Computer	IT	HP&T Building	214K	2UA8502282
4300	Computers	Elitebook	IT	HP&T Building	215F	5CG9113NG1
4405	Computers	Computer	IT	HP&T Building	116H	SCG9295SG5
4423	Computers	Elitedesk	IT	HP&T Building	215L	8CG91943CM
4426	Computers	HP Desktop	IT	HP&T Building	105E	8CG91943BL
4445	Computers	Tablet	IT	A&T Building	104C	59620683053
4487	Computers	Desktop Computer	IT	HP&T Building	214L	MXL9262JKJ
4538	Computers	Elitebook	IT	HP&T Building	215L	5CG0171W42
4539	Computers	HP Laptop	IT	HP&T Building	116A	5CG0171SDC
4542	Computers	Computer	IT	HP&T Building	211G	5CG0171QO1
4544	Computers	Computer	IT	HP&T Building	211J	5CG0171MMB
4546	Computers	EliteDesk	IT	HP&T Building	214L	MXL01040KT
4549	Computers	HP Desktop	IT	HP&T Building	105E	MXL0171VWG
4552	Computers	Desktop Computer	IT	HP&T Building	118B	MXL0171J0X
4649	Computers	Mac Mini	IT	HP&T Building	215P	
4665	Computers	Desktop Computer	IT	HP&T Building	116L	MXL0041MD3
4667	Computers	Desktop Computer	IT	HP&T Building	245N	
1821	Equipment	Rotary Lift	Automotive	A&T Building	104	
1823	Equipment	Rotary Lift	Automotive	A&T Building	104	
1829	Equipment	Rotary Lift	Automotive	A&T Building	104	
1831	Equipment	Rotary Lift	Automotive	A&T Building	104	
1833	Equipment	Rotary Lift	Automotive	A&T Building	104	
1835	Equipment	Rotary Lift	Automotive	A&T Building	104	
1926	Equipment	Hunter TC 3710EW Tire Changing Machine	Automotive	A&T Building	104	DM-500-WE-AG-P
2364	Equipment	Nursing Anne, Simpad Capable	Nursing	HP&T Building	221F	
2528	Equipment	MD500-se Chassis Dynamometer System	Automotive	A&T Building	104	
2823	Equipment	319-9733 13" x 40" Gear Head Lathe	Manufacturing	HP&T Building	127A	140302
2824	Equipment	319-9733 13" x 40" Gear Head Lathe	Manufacturing	HP&T Building	127A	13404
2825	Equipment	690182 JTM-4VS Milling Machine	Manufacturing	HP&T Building	127A	825547
3092	Equipment	Scrubber Tenant T7 26 Pad Driver	Facilities	HP&T Building	127A	T70759688
3098	Equipment	Snorkel Model UL25DC Mastlift, 25' Push around	Facilities	HP&T Building	127A	VL250106024
3099	Equipment	ES4000 Extractor 420 Amp Shlf Charger	Facilities	HP&T Building	127A	N4000100612
3300	Equipment	Power MIG 350MP	Manufacturing	HP&T Building	127A	U1150709431
3301	Equipment	Power MIG 350MP	Manufacturing	HP&T Building	127A	U1150104397
3302	Equipment	Power MIG 350MP	Manufacturing	HP&T Building	127A	U1150709434
3334	Equipment	Power wave S500	Manufacturing	HP&T Building	127A	U1140609477
3374	Equipment	45 Ton Ironworker	Manufacturing	HP&T Building	127A	3PE8188X
3376	Equipment	W-50 Tensile Tester	Manufacturing	HP&T Building	127A	51783277 0004
3380	Equipment	10 Gauge Hydraulic Shear 208V	Manufacturing	HP&T Building	127A	020-0715
3381	Equipment	Arc Cut Lite 4 x 8 Plasma Cutting MachineArc	Manufacturing	HP&T Building	127A	5-48-831
3394	Equipment	Power Wave 5500	Manufacturing	HP&T Building	127A	U1150309683
3641	Equipment	Pico Scope	Automotive	A&T Building	104	
3644	Equipment	Hunter Brake Lethe	Automotive	A&T Building	125	HP9150
3651	Equipment	Automatic Parts Washer	Automotive	A&T Building	104	10434160-100031
3660	Equipment	Sunnen #CH-100 Line Honing Machine, nt Rottler - U	Automotive	A&T Building	125	4H12413
3662	Equipment	Kwikway Surfacing Machine	Automotive	A&T Building	125	1531
3663	Equipment	Power Stroked Connecting Rod Honing Machine	Automotive	A&T Building	125	16824
3664	Equipment	Sunnen CV-616 Automatic Verticle Honing Machine Diamond Cylinder	Automotive	A&T Building	125	3481
3665	Equipment	Kwik Way Seat & Guide Machine with Serdi, Rottler, Sunnen Type 3A'	Automotive	A&T Building	125	
3669	Equipment	Sandblaster	Automotive	A&T Building	125	8907062

Source: [Asset Panda Export](#)

STANDARD 7—FINANCIAL RESOURCES (EXHIBITS)

Exhibit 7.A.5.8 — Sample Program Expense Detail Report on Budget Sheet (Practical Nursing)

Ordinary Income/Expense						
Expense						
7200 - G&A and Instructional Supplies						
7203 - Instructional Supplies						
	Credit Card Charge	01/14/2025	Amazon	Amazon Dawnelle Cisneros Practical Nursing PN DEPT- 5 CADDYS TO ORGANIZE 7203 - Instructional Supplies	10 Education and General Fund:10-4015 NURSING:-	63.85
Total 7203 - Instructional Supplies						63.85
7120-6 - Custodial Supplies						
Total 7120-6 - Custodial Supplies						
7204 - Equip. & Furnit less than \$5K						
	Credit Card Charge	08/18/2024	Amazon	Amazon Dawnelle Cisneros Practical Nursing Feedback device for babies and adult C	7204 - Equip. & Furnit less than \$5K	10 E & G Fund:10-2000 INSTRUCT:10-4015 Nursing 438.00
	Credit Card Charge	09/04/2024	Amazon	Amazon Kristi Holyoak Finance Mechanical lift	7204 - Equip. & Furnit less than \$5K	10 E & G Fund:10-2000 INSTRUCT:10-4015 Nursing 2,450.00
	Credit Card Charge	09/25/2024	Amazon	Amazon Dawnelle Cisneros Practical Nursing PN CRUTCHES FOR LABS	7204 - Equip. & Furnit less than \$5K	10 E & G Fund:10-2000 INSTRUCT:10-4015 Nursing 19.99
	Credit Card Charge	10/8/2024	Vascular Access Teaching Vascular Access Teaching Dawnelle Cisneros Practical Nursing PN DEPT -- 2 VATA \	7204 - Equip. & Furnit less than \$5K	10 E & G Fund:10-2000 INSTRUCT:10-4015 Nursing 685.52	
	Credit Card Charge	10/16/2024	Amazon	Amazon Timothy Hatch Nursing and Pharmacy Technician Otoscope replacement.	7204 - Equip. & Furnit less than \$5K	10 E & G Fund:10-2000 INSTRUCT:10-4015 Nursing 570.67
	Credit Card Charge	10/24/2024	Walmart	Walmart Timothy Hatch Nursing and Pharmacy Technician Ironing supplies for the dej	7204 - Equip. & Furnit less than \$5K	10 E & G Fund:10-2000 INSTRUCT:10-4015 Nursing 64.64
	Credit Card Charge	11/13/2024	Amazon	Amazon Dawnelle Cisneros Practical Nursing PN DEPT- 4 LAUNDRY HAMPERS FC	7204 - Equip. & Furnit less than \$5K	10 E & G Fund:10-2000 INSTRUCT:10-4015 Nursing 590.80
	Credit Card Charge	11/27/2024	Pyn Aimvein	Pyn Aimvein Kristi Holyoak Finance Vein finder	7204 - Equip. & Furnit less than \$5K	10 E & G Fund:10-2000 INSTRUCT:10-4015 Nursing 2,773.06
	Bill	12/05/2024	23002530 Mckesson Medical, LLC	Knee Exerciser	7204 - Equip. & Furnit less than \$5K	10 E & G Fund:10-2000 INSTRUCT:10-4015 Nursing 32.68
	Bill	12/05/2024	23002530 Mckesson Medical, LLC	Knee Optiflex	7204 - Equip. & Furnit less than \$5K	10 E & G Fund:10-2000 INSTRUCT:10-4015 Nursing 0.00
	Bill	12/16/2024	23047091 Mckesson Medical, LLC	Knee Optiflex	7204 - Equip. & Furnit less than \$5K	10 E & G Fund:10-2000 INSTRUCT:10-4015 Nursing 2,899.07
	Credit Card Charge	01/05/2025	Amazon	Amazon Dawnelle Cisneros Practical Nursing PN DEPT- MANIKIN FOR NURSING L	7204 - Equip. & Furnit less than \$5K	10 E & G Fund:10-2000 INSTRUCT:10-4015 Nursing 499.00
	Credit Card Charge	01/10/2025	Amazon	Amazon Kristi Holyoak Finance Hospital beds x 2	7204 - Equip. & Furnit less than \$5K	10 E & G Fund:10-2000 INSTRUCT:10-4015 Nursing 4,701.25
	Credit Card Charge	01/12/2025	Amazon	Amazon Dawnelle Cisneros Practical Nursing PN DEPT.... 4- ADDITIONAL AED'S FC	7204 - Equip. & Furnit less than \$5K	10 E & G Fund:10-2000 INSTRUCT:10-4015 Nursing 448.68
	Credit Card Charge	01/14/2025	Amazon	Amazon Dawnelle Cisneros Practical Nursing PN DEPT- 2 SETS OF AED PADS 4-F	7204 - Equip. & Furnit less than \$5K	10 E & G Fund:10-2000 INSTRUCT:10-4015 Nursing 147.00
	Credit Card Charge	01/28/2025	Amazon	Amazon Dawnelle Cisneros Practical Nursing PN DEPT- 2 LUNG REPLACEMENT T	7204 - Equip. & Furnit less than \$5K	10 E & G Fund:10-2000 INSTRUCT:10-4015 Nursing 13.90
	Credit Card Charge	02/15/2025	Anatomyware	Anatomyware Kristi Holyoak Finance Nursing manikin	7204 - Equip. & Furnit less than \$5K	10 E & G Fund:10-2000 INSTRUCT:10-4015 Nursing 2,571.95
Total 7204 - Equip. & Furnit less than \$5K						18,906.21

Source: Additional program budget samples are available [here](#).

STANDARD 7—FINANCIAL RESOURCES (EXHIBITS)

Exhibit 7.A.5.9 — Bill Dashboard and Transaction Detail Sample (Credit Card Records)

Incomplete card transactions >

Date	Status	Name	Merchant	Amount	Card
Pending	Incomplete	Kaden D McBride	Amazon	\$308.95	- Physical Card

Spend summary

Monitor spend from the budgets you own

Last 12 months ▾
+ Add filter
Total spend
\$46,198.06
Transactions
202

Compare to previous 12 months

Spending by Month:

Month	Amount
May	\$4.5K
Jun	\$4K
Jul	\$1K
Aug	\$2K
Sep	\$3.5K
Oct	\$1.5K
Nov	\$3K
Dec	\$2K
Jan	\$3K
Feb	\$3K
Mar	\$9K
Apr	\$7.5K
May	\$5.5K

Budgets **Merchants** **Spenders** + Add tab

Name	Amount	% of total	Transactions
Custom Fit and Short Term Traini...	\$36,425.07	78.8%	155
Data and Instructional Systems	\$6,685.47	14.5%	32
Empower U Training	\$3,087.52	6.7%	15

Transactions

		Search		+ Add filter		Bulk actions			
<input type="checkbox"/>	Pending approval	3/20/25	Kaden D McBride	Amazon	\$237.57	- Physical Card	Custom Fit and Shor...		5942
<input type="checkbox"/>	Approved	3/19/25	Kaden D McBride	Walmart	\$676.00	- Physical Card	Custom Fit and ...		5411
<input type="checkbox"/>	Approved	3/19/25	Kaden D McBride	Amazon	\$1,009.85	- Physical Card	Empower U Training		5942
<input type="checkbox"/>	Approved	3/19/25	Kaden D McBride	Amazon	\$708.24	- Physical Card	Custom Fit and Shor...		5942
<input type="checkbox"/>	Approved	3/15/25	Kaden D McBride	Amazon	\$479.00	- Physical Card	Custom Fit and Shor...		5942
<input type="checkbox"/>	Approved	3/12/25	Kaden D McBride	Iron County Home	\$200.00	- Physical Card	Custom Fit and ...		1520
<input type="checkbox"/>	Approved	3/11/25	Jodi Oh	The Print Shoppe	\$55.50	- Physical Card	Business and Innova...		7338

Source: [Bill Dashboard and Transaction Detail Sample \(Credit Card Records\)](#)