

## *Acknowledgements*

*Sincere appreciation is extended to the following groups for their valuable contributions in the compilation of this Manual.*

*Ruidoso Municipal Schools*

*Hatch Valley Municipal Schools*

*Santa Fe Public Schools*

*Alamogordo Public Schools*

*Roswell Independent Schools*

*New Mexico Public School Insurance Authority*

*Burba Insurance*

*New Mexico Public Education Department Staff*

*Legislative Education Study Committee Staff*

*POMS and Associates*

*Region IX Education Center*

*Casey Consulting*

*New Mexico Association of School Business Officials*

