



J. Paul Taylor Academy

Recapturing the Joy of Learning - Recapturar la Alegría de Aprender



J. Paul Taylor Academy Charter School

Governance Council Regular Meeting

Wednesday, April 18, 2018 6:00 PM (MDT)

402 W. Court Building 2 Las Cruces New Mexico 88005

JPTA Media Room

This agenda may be revised up to seventy-two (72) hours prior to the meeting.



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I. Opening Items

A. Call the Meeting to Order

1. Roll Call - Suzan Martinez de Gonzales - 2 minutes

B. Conflict of Interest

Statement

C. Reading of Mission Statement - Ric Hernandez - 2 minutes

J. Paul Taylor Academy, in alliance with families at the school and community, will offer a rigorous, well rounded Spanish acquisition, project based instructional program in a smaller school to promote excellence for the diverse students of the Las Cruces area.

D. Approval of Agenda - Ric Hernandez - 5 minutes

E. Approval of March 14, 2018 Minutes - Ric Hernandez - 2 minutes

Vote

II. Public Input

A. Public Input - Ric Hernandez

1. Public Input - 15 minutes
2. Staff Input - 15 minutes

III. Finance

A. Approve February Finance Committee Report - Ric Hernandez - 5 minutes

Including: Cash Report, Budget Revenue and Expense Reports, Bank Reconciliation Reports for Operation and Activities Accounts, and Check Voucher Report.

Vote

B. Approve 2018-19 School Calendar - Eric Ahner - 10 minutes

Vote

C. Approve Playground Landscaping Vendor Contract - Arthur Berkson - 5 minutes

Vote

D. Approve Budget Adjustment Request 535-000-1718-0024-I - Martin Lopez - 5 minutes

Roll Call Vote

E. Approve Budget Adjustment Request 535-000-1718-0025-D - Martin Lopez - 5 minutes

Roll Call Vote

F. Approve Budget Adjustment Request 535-000-1718-0026-D - Martin Lopez - 5 minutes

Roll Call Vote

G. Approve Budget Adjustment Request 535-000-1718-0027-I - Martin Lopez - 5 minutes

Roll Call Vote

H. Approve Budget Adjustments Request 535-000-1718-0028M, 0029M and 0030M, - Martin Lopez - 5 minutes

Vote

IV. Audit

A. Audit Committee Report - Ric Hernandez - 5 minutes

Discussion

1. 2016-2017 JPTA Financial Audit - Ric Hernandez - 10 minutes

Vote

2. Audit Committee Meeting Minutes - Ric Hernandez - 10 minutes

Discussion

V. Governance

A. Governance Membership Committee Report - Ric Hernandez - 5 minutes

Discussion

1. Training Requirement Compliance - Suzan Martinez de Gonzales - 5 minutes

Discussion

2. GC Membership Notification Compliance - Ric Hernandez - 5 minutes

Discussion

B. Approve Change in GC Membership Count (Non fill of vacancy) - Ric Hernandez - 5 minutes

Vote

C. Employee Handbook - Ric Hernandez and Stephanie Haan-Amato - 10 minutes

Discussion

D. Charter Amendment Approval - Eric Ahner - 5 minutes

Discussion

E. Dates of June GC Retreat - Ric Hernandez and Stephanie Haan-Amato - 5 minutes

Discussion

F. Teacher Satisfaction Survey - Ric Hernandez - 5 minutes

VI. Executive Director Support and Evaluation

A. Executive Director Report - Eric Ahner - 15 minutes

Discussion

B. 2017-18 Executive Director End-of-Year Evaluation - Stephanie Haan-Amato - 5 minutes

Discussion

VII. Facility

A. Facility Committee Report - Arthur Berkson - 5 minutes

VIII. Development

A. Development Committee Report - Suzan Martinez de Gonzales - 5 minutes

IX. Academic Excellence

A. Academic Oversight Committee - Arthur Berkson - 5 minutes

1. Family Satisfaction Survey - Arthur Berkson - 5 minutes

Discussion

B. Parent Advisory Council - Stephanie Haan-Amato - 5 minutes

C. Gifted Advisory Committee - Janet Acosta - 5 minutes

Discussion

X. Policy - Sherry Booth

A. McKinney-Vento Dispute Resolution Policy - Eric Ahner - 5 minutes

Vote

B. Alcohol, Tobacco, and Other Drugs Free School Zone - Ric Hernandez - 5 minutes

Vote

C. Community Use of School Facilities Policy - Ric Hernandez - 5 minutes

Vote

D. Procurement Policy and Procedure - Ric Hernandez - 10 minutes

Vote

E. School-Sponsored Activities Policy - Eric Ahner - 10 minutes

Discussion

F. Internal Control Policy - Ric Hernandez - 5 minutes

Discussion

XI. Other Business - Ric Hernandez

A. Open Discussion - 15 minutes

XII. Closed Session

Roll Call Vote to move into closed session for the following reasons: -To discuss Collective Bargaining Strategies; closed pursuant to Section 10-15-1-H(5). NMSA 1978 and to discuss Limited Personnel Matters closed pursuant to Section Section 10-15-1-H(2)

A. Collective Bargaining Agreement

B. Limited Personnel Matters

XIII. Closing Items

A. Adjourn - 1 minutes

Roll Call Vote



J. PAUL TAYLOR ACADEMY

Recapturing the Joy of Learning - Recapturar la Alegria de Aprender



**DRAFT- J. Paul Taylor Academy Charter School
Governance Council Special Meeting
Wednesday, March 14, 2018 6:30 PM (MST)
402 W. Court Building 2 Las Cruces New Mexico 88005
JPTA Media Room**

I. Opening Items

- A. The J. Paul Taylor Academy Governance Council met in open session on March 14, 2018. The meeting was called to order at 6:39 p.m. to conduct a Special Meeting. Roll was called by Stephanie Haan-Amato: Governance Council members Ric Hernandez, Arthur Berkson, Martin Lopez, Stephanie Haan-Amato and Robyn Rehbein were present. A quorum was confirmed. Carrie Hamblen, Sherry Booth and Suzan Martinez de Gonzales were absent and notified the board of their absences. Janet Acosta arrived at 7:17 pm. Eric Ahner, Executive Director, and Gina Trujillo, Assistant Business Manager, and Sarah Dozier, Special Education Coordinator were also present.
- B. Chairman Ric Hernandez called for any conflict of interest. None was stated by those in attendance.
- C. Robyn Rehbein read the Mission Statement: *J. Paul Taylor Academy, in alliance with families at the school and community, will offer a rigorous, well-rounded Spanish acquisition, project based instructional program in a smaller school to promote excellence for the diverse students of the Las Cruces area.*
- D. Robyn Rehbein moved to approve the agenda for March 14, 2018 Special Meeting. Stephanie Haan-Amato seconded the motion. Motion approved unanimously with affirmative votes from Ric Hernandez, Stephanie Haan-Amato, Arthur Berkson, Martin Lopez, and Robyn Rehbein.
- E. Arthur Berkson moved to approve the meeting minutes for the February 21, 2018 Regular Meeting. Stephanie Haan-Amato seconded the motion. Motion approved unanimously with affirmative votes from Ric Hernandez, Stephanie Haan-Amato, Arthur Berkson. Martin Lopez and Robyn Rehbein abstained from the vote since they were not in attendance at this meeting.
- F. Stephanie Haan Amato moved to approve the meeting minutes for the March 7, 2018 Special Meeting. Martin Lopez seconded the motion. Motion approved unanimously with affirmative votes from Ric Hernandez, Stephanie Haan-Amato, Arthur Berkson, Martin Lopez, and Robyn Rehbein.

II. Public Input

- A. Chairman Ric Hernandez called for any public input.
 - 1. There was no public input at this time.
 - 2. There was no staff input at this time, but Mr. Ahner was presented a cake for his birthday.

III. Finance

- A. Ric Hernandez reviewed the January 2018 Financial Report (as found in the handout passed out, the agenda will be updated). This report included review of Operations, Activities, Expenditures, Revenue and the Audit Report (that was released the day of this meeting, March 8, 2018).

Martin Lopez moved to approve the January 2018 Financial Reports. Robyn Rehbein seconded the motion. Motion approved unanimously with affirmative votes from Ric Hernandez, Stephanie Haan-Amato, Arthur Berkson, Martin Lopez, and Robyn Rehbein.

- B. The negotiated changes to 2017-2018 Teacher Salary Schedule were discussed. Ric Hernandez stated that \$1,250 was added to every cell. Herb Torres was a part of the negotiations and is here tonight to answer any questions and participate in the discussion. He stated that adding to this school years schedule is a smart move to boost the salary schedule before the increases come through the state legislature proposed teacher raise. It was also noted by Ric Hernandez that this a step in the right direction to close the gap of pay between LCPS and JPTA teachers. If the state does not approve this increase in the Teacher Salary Schedule, there could be two days added for compensation to the teachers as professional development days. The motion today will need to include a letter to the PED (it was displayed on the Promethean board) as our Budget Analyst had told Ric Hernandez it was needed.

Arthur Berkson moved to approve the negotiated changes to the 2017-2018 Teacher Salary Schedule and the Letter to the Public Education Department (regarding the status of the emergency cash reserve), dated March 14, 2018 that discusses the increase in teacher salaries. Martin Lopez seconded the motion. Motion approved unanimously with affirmative votes by roll call from Ric Hernandez, Stephanie Haan-Amato, Arthur Berkson, Martin Lopez, and Robyn Rehbein.

IV. Governance

- A. There has not been a Governance Membership Committee meeting since the last special meeting, and therefore, there was no report. However, the committee has been working on the succession plan and the teacher satisfaction survey.
- B. The Employee Handbook progress was discussed by Stephanie Haan-Amato. Currently there is not a handbook, so this is all being written for the first time. This is a large task and many thanks to those who have contributed. Ric Hernandez stated that they are hoping to approve this by the last meeting of the year or the first one of next year. This will give staff some time to review before it is passed (hope to email out after Spring Break). Once the handbook is completed and approved it would then be under the Policy Committee.
- C. There was a brief discussion on the budget and the feasibility of an Assistant Director. Gina Trujillo contacted around eight schools. Three of the eight she was able to contact had someone with the title of Assistant Principal. Stephanie Haan-Amato also did some internet research and stated that almost all of the NM K-8 charter schools of similar size to JPTA, at least 6 schools, list some sort of professional administrative staff on their websites. They may not have the title of Assistant Principal; many had another title, such as Dean of Students, Director of Operations, Chief Academic Officer, etc. Stephanie stated that she did find one or two other K-8 charter schools that were smaller, around 150 students, that had only one head administrator. Gina Trujillo was thanked for all the work

she put into researching this topic so far. More research and discussion to come on this topic.

Janet Acosta arrived at 7:17pm.

- D. The formation of Ad Hoc Executive Director Search Committee was discussed with one Governance Council member to lead the committee. The feasibility of using a head hunter agency was also discussed. There were many who agreed that they felt it would be a great thing to investigate the use/cost of a head hunter and expanding the search through them. Transparency is also important to the Governance Council and the Council itself being able to build a relationship with candidates and families during this process. Staff expressed their appreciation for past participation and expressed interest in participation in this round.

Martin Lopez nominated Stephanie Haan-Amato to lead this Ad Hoc Executive Director Committee. The nomination was seconded by Arthur Berkson.

Robyn Rehbein moved to approve the formation of Ad Hoc Executive Director Search Committee with Stephanie Haan-Amato leading the committee with the option to use a Head Hunter if feasible. Martin Lopez seconded the motion. Motion approved unanimously with affirmative votes from Ric Hernandez, Janet Acosta, Stephanie Haan-Amato, Arthur Berkson, Martin Lopez, and Robyn Rehbein.

V. Executive Director Support and Evaluation

- A. Executive Director Report was discussed as displayed on the Promethean board. The 2018-2019 SY enrollment/lottery was discussed. Since it looks like there will be 174 Returning students, 26 students were placed at the lottery on March 8, 2018.
- B. Arthur Berkson moved to approve the Executive Director End of Year Evaluation Policy (aligning with the performance framework) with the adoption date of July 1, 2018. Robyn Rehbein seconded the motion. Motion approved unanimously with affirmative votes from Ric Hernandez, Janet Acosta, Stephanie Haan-Amato, Arthur Berkson, Martin Lopez, and Robyn Rehbein.

VI. Facility

- A. Arthur Berkson gave the Facility Committee Report. The committee met on March 13, 2018 with exciting news of an award of \$65,000 of Capital Outlay through Mary Kay Papen, a NM State Senator. This, in addition to the money already earmarked for the project, gets us very close to being able to complete the playground project. The committee has also selected a contractor for the landscaping portion of the project. Water Smart Landscaping a local company owned by Alex Petermeier was chosen for the contract. The Committee hopes the work can begin early to mid-May. There is a portion of the landscaping (grass with subterranean watering) that will be done with NMSU and hopefully involve the students as well.

VII. Development

- A. The Development Committee Report was given by Ric Hernandez. Three years they have worked with legislatures to gain funding for the playground. We have been granted the \$65,000 Capital Outlay mentioned in the Facility Committee Report above. Many thanks to the Foundation for sticking with this effort and Mary Kay Papen and her staff. It was a huge task! Thank you notes should be made by the students and the Governance Council will also write one. Arthur will write the one from the council.

VIII. Academic Excellence

- A. Eric Ahner gave the Academic Oversight Committee Report. The committee met today. They are getting ready for the next round of parent surveys and will be researching the cost to do a full day training with the Buck Institute for project-based learning for the teachers.
- B. The Parent Advisory Council update was given by Stephanie Haan-Amato. This committee also met today. The committee had updates on the playground. They were reminded that the yearbook ads are due tomorrow. They were also asked to send pictures for the yearbook to Liz Hamm. Teacher & Staff Appreciation is coming up, the PAC will be facilitating three days, the Foundation will facilitate a day, and the Governance Council will also facilitate a day, making for a full week of appreciation. They also discussed "We are Creators", Art Event will be on May 4, 2018 and the PAC is helping with the event. There will be lots of volunteering opportunities for this, so please be on the lookout for how you can help. Jennifer Rogers is checking into the availability of the park for the end of year Field Day; there will also be volunteer opportunities for this as well.
- C. The Gifted Advisory Committee has not met since the last meeting on February 27, 2018.

IX. Policy

- A. Janet Acosta moved to approve the Uniform Policy as presented. Stephanie Haan-Amato seconded the motion. Motion approved unanimously with affirmative votes from Ric Hernandez, Janet Acosta, Stephanie Haan-Amato, Arthur Berkson, Martin Lopez, and Robyn Rehbein.
- B. Janet Acosta moved to approve the Solicitation in School Policy as presented (except for the adoption date being changed from 2/8/2018 to 3/14/2018). Robyn Rehbein seconded the motion. Motion approved unanimously with affirmative votes from Ric Hernandez, Janet Acosta, Stephanie Haan-Amato, Arthur Berkson, Martin Lopez, and Robyn Rehbein.
- C. Stephanie Haan-Amato moved to approve the Benefits Qualifications Policy with the adoption date of March 14, 2018. Janet Acosta seconded motion. Motion approved unanimously with affirmative votes from Ric Hernandez, Janet Acosta, Stephanie Haan-Amato, Arthur Berkson, Martin Lopez, and Robyn Rehbein.
- D. Martin Lopez moved to approve the National Board Certification Teacher's Stipend Policy. Janet Acosta seconded the motion. Motion approved unanimously with affirmative votes from Ric Hernandez, Janet Acosta, Stephanie Haan-Amato, Arthur Berkson, Martin Lopez, and Robyn Rehbein.
- E. Janet Acosta moved to table the Alcohol, Tobacco, and Other Drugs Free School Zone Policy (missing being posted on front door) until more research can be done and put into motion. Robyn Rehbein seconded the motion. The motion to table was approved unanimously with affirmative votes from Ric Hernandez, Janet Acosta, Stephanie Haan-Amato, Arthur Berkson, Martin Lopez, and Robyn Rehbein.
- F. Arthur Berkson moved to table the Community Use of School Facilities Policy until the form is included with the policy. Robyn Rehbein seconded the motion. The motion to table was approved unanimously with affirmative votes from Ric Hernandez, Janet Acosta, Stephanie Haan-Amato, Arthur Berkson, Martin Lopez, and Robyn Rehbein.

X. Other Business

- A. Ric Hernandez called for Open Discussion: The Phoenix Award 3rd quarter recipients were announced and presented with their awards in classes and meetings. Congratulations to the recipients.

XI. Closed Session

Robyn Rehbein moved at 8:30 p.m. to go into Closed Session to discuss Collective Bargaining closed Pursuant to Section 10-15-1-H (5) NMSA 1978. with an Invitation to Herb Torres, to stay for the Closed Session. Janet Acosta seconded the motion. Motion was passed unanimously by roll call vote, with affirmative votes from Ric Hernandez, Janet Acosta, Stephanie Haan-Amato, Arthur Berkson, Martin Lopez, and Robyn Rehbein.

A. Collective Bargaining Agreement

The meeting moved from Closed Session to Open Session at 9:29 p.m. Chairman Ric Hernandez stated that nothing other than Collective Bargaining Strategies (pursuant to Section 10-15-1-H (5) NMSA 1978) were discussed during the Closed Session.

XII. Closing Items

- A. Robyn Rehbein moved to adjourn the March 14, 2018 Special meeting. Martin Lopez seconded the motion. Motion was passed unanimously with affirmative votes by roll call from Ric Hernandez, Janet Acosta, Stephanie Haan-Amato, Arthur Berkson, Martin Lopez, and Robyn Rehbein.
Meeting was adjourned at 9:33 p.m.


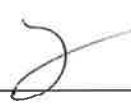





JPTA Finance Committee Monthly Finance Review and **Financial Report to the Governance Council**

Fiscal Year: 2017-18 School Year

Month in Review: Feb 18

Date of Review: 4.12.18

The following documents have been reviewed by the finance committee

Initials	Report or review process performed
	Cash Report <u>No Issues</u> Notes:
	Revenue and Expense Reports <u>No Issues</u> Notes:
	Bank Reconciliations <u>* Check written in Feb Voided in March - will clear out with March reconciliation.</u> Notes:
	Voucher Reports <u>Circle Aigner x3</u> Notes: <u>a) 00390</u> <u>b) 008597 - void</u> <u>c) 003900</u> <u>003984 Siam Hill</u> <u>003960 PCG-m</u>
	(Other) <u>7 Bars - 24 I - IRS reimbursement 7,429; 250 HK Audit = 19,000</u> Notes: <u>240 - 1487; 27 I carryover, 28m, 28m, 29m, 30m</u>
	(Other) Notes:
	(Other) Notes:

Notes:

The Finance Committee Chairs' signature denotes that the committee has reviewed the stated information and the outcome has been summarized and agreed upon by this committee's **Financial Report** to be presented to the J. Paul Taylor Academy Governance Council.

Finance Committee Chair's Signature

4.12.18
Date

School District: PED
 Charter Name: J. Paul Taylor Academy
 Month/Quarter 02/28/2018

**PED Cash Report
 for 2017-2018 Fiscal Year**

County: Dona Ana
 PED No.: 535-001

Previous Year	06/30/2017	OPERATIONAL	TEACHERAGE	TRANSPORTATION	INST. MATERIALS	FOOD SERVICES	ATHLETICS	NON-INSTRUCT.
Report ending date	02/28/2018	FUND 11000	FUND 12000	FUND 13000	FUND 14000	FUND 21000	FUND 22000	FUND 23000
Refer to "Instructions for PED Cash Report" for details on how to properly complete this form.								
Total Cash Balance 06/30/2017	+OR-	119,438.30	0.00	0.00	32,409.39	14,920.45	0.00	36,238.21
Current Year Rev. to Date (Per Receipts Report-excluding Refunds & including any Deposits in Transit)	+	919,372.75	0.00	0.00	5,697.17	43,161.21	0.00	33,557.26
Prior Year Warrants Voided	+	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Resources to Date for Current Year 02/28/2018	=	1,038,811.05	0.00	0.00	38,106.56	58,081.66	0.00	69,795.47
Current Year Expenditures to Date Enter as a Minus (Per Expenditure Report)	-	(845,514.76)	0.00	0.00	(3,330.60)	(38,086.74)	0.00	(16,056.06)
Permanent Cash Transfers/Reversions * Provide Full Explanation on Last Page	+OR-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Cash	=	193,296.29	0.00	0.00	34,775.96	19,994.92	0.00	53,739.41
Other Reconciling Items								
Payroll Liabilities	+	20,828.86	0.00	0.00	0.00	297.16	0.00	0.00
**Adjustments - Provide Full Explanation on Last Page	+OR-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECONCILED CASH BALANCE 02/28/2018	=	214,125.15	0.00	0.00	34,775.96	20,292.08	0.00	53,739.41
Total Outstanding Loans *** Provide Full Explanation on Last Page	+OR-	(14,871.74)	0.00	0.00	0.00	0.00	0.00	0.00
Total Ending Cash 02/28/2018	+OR-	199,253.41	0.00	0.00	34,775.96	20,292.08	0.00	53,739.41

School District: PED		PED Cash Report				County:	Dona Ana	
Charter Name: J. Paul Taylor Academy		for 2017-2018 Fiscal Year				PED No.:	535-001	
Month/Quarter 02/28/2018								
		FEDERAL FLOWTHROUGH FUND 24000	FEDERAL DIRECT FUND 25000	LOCAL GRANTS FUND 26000	STATE FLOWTHROUGH FUND 27000	STATE DIRECT FUND 28000	LOCAL OR STATE FUND 29000	BOND BUILDING FUND 31100
Total Cash Balance 06/30/2017	=	(10,336.74)	179.75	9,409.30	0.00	0.00	0.00	0.00
Current Year Rev. to Date (Per Receipts Report-excluding Refunds & including any Deposits in Transit)	+	61,046.40	532.58	12,764.02	0.00	0.00	0.00	0.00
Prior Year Warrants Voided	+	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Resources to Date for Current Year 02/28/2018	=	50,709.66	712.33	22,173.32	0.00	0.00	0.00	0.00
Current Year Expenditures to Date Enter as a Minus (Per Expenditure Report)	-	(68,562.90)	(39.08)	(17,123.09)	0.00	0.00	0.00	0.00
Permanent Cash Transfers/Reversions * Provide Full Explanation on Last Page	+OR-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Cash	=	(17,853.24)	673.25	5,050.23	0.00	0.00	0.00	0.00
Other Reconciling Items								
Payroll Liabilities	+	3,375.50	0.00	0.00	0.00	0.00	0.00	0.00
**Adjustments - Provide Full Explanation on Last Page	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECONCILED CASH BALANCE 02/28/2018	=	(14,477.74)	673.25	5,050.23	0.00	0.00	0.00	0.00
Total Outstanding Loans *** Provide Full Explanation on Last Page	+OR-	14,477.74	0.00	0.00	0.00	0.00	0.00	0.00
Total Ending Cash 02/28/2018	+OR-	0.00	673.25	5,050.23	0.00	0.00	0.00	0.00

School District: PED
 Charter Name: J. Paul Taylor Academy
 Month/Quarter 02/28/2018

**PED Cash Report
 for 2017-2018 Fiscal Year**

County: Dona Ana
 PED No.: 535-001

		PUBLIC SCHOOL CAPITAL OUTLAY 31200	SPECIAL CAPITAL OUTLAY LOCAL 31300	SPECIAL CAPITAL OUTLAY STATE 31400	SPECIAL CAPITAL OUTLAY FEDERAL 31500	CAPITAL IMPROV. HB 33 31600	CAPITAL IMPROV. SB9- STATE 31700	CAPITAL IMPROV. SB9- LOCAL 31701
Total Cash Balance 06/30/2017	=	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Year Rev. to Date (Per Receipts Report-excluding Refunds & including any Deposits in Transit)	+	73,625.00	0.00	0.00	0.00	0.00	0.00	0.00
Prior Year Warrants Voided	+	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Resources to Date for Current Year 02/28/2018	=	73,625.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Year Expenditures to Date Enter as a Minus (Per Expenditure Report)	-	(73,625.00)	0.00	0.00	0.00	0.00	(394.00)	0.00
Permanent Cash Transfers/Reversions * Provide Full Explanation on Last Page	+OR-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Cash	=	0.00	0.00	0.00	0.00	0.00	(394.00)	0.00
Other Reconciling Items								
Payroll Liabilities	+	0.00	0.00	0.00	0.00	0.00	0.00	0.00
**Adjustments - Provide Full Explanation on Last Page	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECONCILED CASH BALANCE 02/28/2018	=	0.00	0.00	0.00	0.00	0.00	(394.00)	0.00
Total Outstanding Loans *** Provide Full Explanation on Last Page	+OR-	0.00	0.00	0.00	0.00	0.00	394.00	0.00
Total Ending Cash 02/28/2018	+OR-	0.00	0.00	0.00	0.00	0.00	0.00	0.00

School District: PED
 Charter Name: J. Paul Taylor Academy
 Month/Quarter 02/28/2018

**PED Cash Report
 for 2017-2018 Fiscal Year**

County: Dona Ana
 PED No.: 535-001

		ENERGY EFFICIENCY 31800	ED. TECH EQUIP ACT 31900	PSCOC 20% FUND 32100	DEBT SERVICE FUND 41000	DEFERRED SICK LEAVE FUND 42000	ED TECH DEBT SERVICE FUND 43000	GRAND TOTAL ALL FUNDS
Total Cash Balance 06/30/2017	=	0.00	0.00	0.00	0.00	0.00	0.00	202,258.66
Current Year Rev. to Date (Per Receipts Report-excluding Refunds & including any Deposits in Transit)	+	0.00	0.00	0.00	0.00	0.00	0.00	1,149,756.39
Prior Year Warrants Voided	+	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Resources to Date for Current Year 02/28/2018	=	0.00	0.00	0.00	0.00	0.00	0.00	1,352,015.05
Current Year Expenditures to Date Enter as a Minus (Per Expenditure Report)	-	0.00	0.00	0.00	0.00	0.00	0.00	(1,062,732.23)
Permanent Cash Transfers/Reversions * Provide Full Explanation on Last Page	+OR-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Cash	=	0.00	0.00	0.00	0.00	0.00	0.00	289,282.82
Other Reconciling Items								
Payroll Liabilities	+	0.00	0.00	0.00	0.00	0.00	0.00	24,501.52
**Adjustments - Provide Full Explanation on Last Page	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECONCILED CASH BALANCE 02/28/2018	=	0.00	0.00	0.00	0.00	0.00	0.00	313,784.34
Total Outstanding Loans *** Provide Full Explanation on Last Page	+OR-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Ending Cash 02/28/2018	+OR-	0.00	0.00	0.00	0.00	0.00	0.00	313,784.34

School District: PED
 Charter Name: J. Paul Taylor Academy
 Month/Quarter: 02/28/2018

**PED Cash Report
 for 2017-2018 Fiscal Year**

COUNTY: Dona Ana
 PED No.: 535-001

B	C	D	E	F	G	H	I	J
		+	+	+OR-	+OR-	+		+OR-
From Bank Statements				Adjustments to Bank Statements		Adjusted Bank Balance	Description	Adjustment Amount
		Statement	Overnight	Net Outstanding Items	Outstanding			
Account Name/Type	Bank	Balance	Investments	(Checks) Deposits	Interbank transfers		From line 12 Grand Total All	
Checking		0.00	0.00	0.00	0.00	0.00		0.00
Century Bank -Operational		263,551.47	0.00	(3,506.54)	0.00	260,044.93		0.00
Century Bank - Activities		53,914.01	0.00	(174.60)	0.00	53,739.41		0.00
Totals		317,465.48	0.00	(3,681.14)	0.00	313,784.34		313,784.34

0.00

Please provide Page 1 of each of your Bank Statement(s).

NOTE: Total Column H must
 equal total Column J

* PERMANENT CASH TRANSFERS/REVERSIONS (LINE 6)

Please identify all cash transfers and reversions
 per school district general ledger. Enter the name or fund
 number on the FROM FUND and TO FUND columns.
 Please list each transaction separately.

FROM FUND	AMOUNT FROM	TO FUND	Explicit Explanation
	0.00		

** OTHER RECONCILING ITEMS (LINE 8 & 9)

Please identify all reconciling adjustments
 per school district general ledger. Enter the name or fund
 number on the FROM FUND and TO FUND columns.
 Please list each transaction separately.

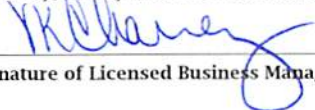
FROM FUND	AMOUNT FROM	TO FUND	Explicit Explanation
	0.00		

*** TOTAL OUTSTANDING LOANS (LINE 11)

Please identify all outstanding loans
 per school district general ledger. Enter the name or fund
 number on the FROM FUND and TO FUND columns.
 Please list each transaction separately.

FROM FUND	AMOUNT FROM	TO FUND	Explicit Explanation
11000	14,477.74	24000	RfR pending
11000	394.00	31700	RfR pending
	0.00		

I, hereby, certify that the information contained in this cash report reconciles to the General Ledger.


 Signature of Licensed Business Manager

3-29-18
 Date

Accounting Cycle: FY 2018; Bank: Citizens Bank -; Bank Account: 0133561801 - Operations; Statement Date:
02/28/2018

	Bank Reconciliation	+	Outstanding	=	ExpectedGL	-	ActualGL	=	Difference
Beginning Balance	\$	267,613.10	+	\$	(424.42)	=	\$	267,188.68	-
Deposits/Debits	\$	157,573.43	+	\$	-	=	\$	157,573.43	-
Withdrawals/Credits	\$	(161,635.06)	+	\$	(3,057.12)	=	\$	(164,692.18)	-
							\$	(164,717.18)	=
							\$	25.00	
Total	\$	263,551.47		\$	(3,481.54)		\$	260,069.93	
							\$	260,044.93	
							\$	25.00	

- Check written in
February voided
in March. Will
clear out with
March reconciliation

VK Chang

CLEARED ITEMS

Accounting Cycle: FY 2018; Bank: Citizens Bank -; Bank Account: 0133561801 - Operations; Statement Date: 02/28/2018

Last Reconciled	Beginning Balance	Statement Date	Ending Balance
2/1/2018	\$ 267,813.10	02/28/2018	\$ 263,551.47

Date	Source Document	Item Number	Description	Deposit	Withdrawal
1/24/2018	461	3952	Mattie Kannard		\$ 288.50
2/2/2018	462		Shamrock Foods		\$ 3,542.98
2/2/2018	462	3957	American Document Services		\$ 11.52
2/2/2018	462	3958	American Linen		\$ 173.85
2/2/2018	462	3959	Axiom		\$ 3,999.00
2/2/2018	462	3961	Johnstons's Ace Hardware		\$ 9.56
2/2/2018	462	3962	Las Cruces Public Schools		\$ 18,406.25
2/2/2018	462	3963	National Association for Bilin		\$ 890.00
2/2/2018	462	3964	PCM-G		\$ 16,290.48
2/2/2018	462	3965	Sam's Club		\$ 50.00
2/2/2018	462	3966	Sonrisa Therapy Services		\$ 748.84
2/2/2018	728	3967	AFLAC		\$ 224.16
2/2/2018	728	3968	Globe Life		\$ 268.66
2/2/2018	728	3969	Liberty National Life Insuranc		\$ 66.74
2/2/2018	728	3970	National Education Association		\$ 485.60
2/5/2018	729		NMPSIA		\$ 13,388.90
2/5/2018	730		Retiree Health Care		\$ 2,247.75
2/12/2018	731		Educational Retirement Board		\$ 18,111.20
2/13/2018	463	3972	April Larcher		\$ 455.47
2/13/2018	463	3973	Beatrice Jenkins		\$ 108.00
2/13/2018	463	3974	Brady Industries		\$ 73.12
2/13/2018	463	3975	City of Las Cruces		\$ 455.74
2/13/2018	463	3976	Comcast Cable		\$ 195.11
2/13/2018	463	3977	e3 MSR West		\$ 148.35
2/13/2018	463	3978	El Paso Electric		\$ 1,342.79
2/13/2018	463	3979	Emmanuel Diaz		\$ 780.00
2/13/2018	463	3980	German, Burnette & Associates,		\$ 3,048.16
2/13/2018	463	3981	Las Cruces Radio Center		\$ 859.00
2/13/2018	463	3982	Office Depot		\$ 351.94
2/13/2018	463	3983	PCM-G		\$ 832.61
2/13/2018	463	3984	Siah Hemphill		\$ 1,444.57
2/13/2018	463	3985	Sonrisa Therapy Services		\$ 683.85
2/16/2018	733		Citizens Bank		\$ 7,042.57
2/16/2018	734		Citizens Bank		\$ 26,192.47
2/21/2018	464	3991	Occupational Therapy Services		\$ 326.90
2/21/2018	464	3992	Refrigerated Solutions		\$ 96.40
2/21/2018	464	3994	Sonrisa Therapy Services		\$ 1,049.30
2/21/2018	464	3995	Southwest Regional Education C		\$ 4,166.67
2/21/2018	464	3996	Spectrum Technologies		\$ 215.21
2/22/2018	249	249	February receipts Operational	\$ 153,075.24	
2/26/2018	735		Citizens Bank		\$ 6,904.60
2/28/2018	736		Citizens Bank		\$ 25,658.24
2/28/2018	251	251	February oper final receipts	\$ 4,498.19	
Subtotal				\$ 157,573.43	\$ 161,635.06

OUTSTANDING ITEMS

Accounting Cycle: FY 2018; Bank: Citizens Bank -; Bank Account: 0133561801 - **Operations**; Statement Date:
02/28/2018

Last Reconciled	Beginning Balance	Statement Date
2/1/2018	\$ (424.42)	02/28/2018

Date	Source Document	Item Number	Description	Deposit	Withdrawal
10/18/2017	446	3986	Sarah Dozier		\$ 10.92
1/19/2018	460	3948	Eric Ahner		\$ 125.00
2/2/2018	462	3960	Eric Ahner		\$ 11.69
2/12/2018	732		NM Department of Taxation and		\$ 1,372.60
2/21/2018	464	3987	Aprendamos Intervention Team P		\$ 834.01
2/21/2018	464	3988	Cooperative Educational Servic		\$ 744.36
2/21/2018	464	3989	Data Forms USA		\$ 111.88
2/21/2018	464	3990	Eric Ahner		\$ 75.00
2/21/2018	464	3993	Sarah Dozier		\$ 196.08
Subtotal				\$ -	\$ 3,481.54

Bank Account Reconciliation Report
ACTUAL GL

Accounting Cycle: FY 2018; Bank: Citizens Bank -; Bank Account: 0133561801 - Operations; Statement Date: 02/28/2018

Trans. Date	Source Document	Trans. No.	Account Code	Trans. Line Comment	Debit	Credit
-------------	-----------------	------------	--------------	---------------------	-------	--------

02/02/2018	462	00008576	11000-0000-11012-0000-000000-0000	Disbursement for Voucher: 462; Fund=11000	\$	4,768.92
02/02/2018	462	00008576	21000-0000-11012-0000-000000-0000	Disbursement for Voucher: 462; Fund=21000	\$	3,766.83
02/02/2018	462	00008576	25153-0000-11012-0000-000000-0000	Disbursement for Voucher: 462; Fund=24154	\$	890.00
02/02/2018	462	00008576	26204-0000-11012-0000-000000-0000	Disbursement for Voucher: 462; Fund=25153	\$	11.68
02/02/2018	462	00008576	31200-0000-11012-0000-000000-0000	Disbursement for Voucher: 462; Fund=31200	\$	18,406.25
02/02/2018	728	00008577	11000-0000-11012-0000-000000-0000	Mark Payroll Voucher Paid 728	\$	1,070.16
02/05/2018	729	00008590	11000-0000-11012-0000-000000-0000	Mark Payroll Voucher Paid 729	\$	11,517.94
02/05/2018	729	00008590	21000-0000-11012-0000-000000-0000	Mark Payroll Voucher Paid 729	\$	11.30
02/05/2018	729	00008590	24106-0000-11012-0000-000000-0000	Mark Payroll Voucher Paid 729	\$	4.70
02/05/2018	729	00008590	24106-0000-11012-0000-000000-0000	Mark Payroll Voucher Paid 729	\$	1,854.96
02/05/2018	730	00008591	24106-0000-11012-0000-000000-0000	Mark Payroll Voucher Paid 730	\$	105.12
02/05/2018	730	00008591	24101-0000-11012-0000-000000-0000	Mark Payroll Voucher Paid 730	\$	65.74
02/05/2018	730	00008591	21000-0000-11012-0000-000000-0000	Mark Payroll Voucher Paid 730	\$	33.00
02/05/2018	730	00008591	11000-0000-11012-0000-000000-0000	Mark Payroll Voucher Paid 730	\$	2,043.89
02/12/2018	731	00008592	11000-0000-11012-0000-000000-0000	Mark Payroll Voucher Paid 731	\$	16,538.98
02/12/2018	731	00008592	21000-0000-11012-0000-000000-0000	Mark Payroll Voucher Paid 731	\$	251.20
02/12/2018	731	00008592	24101-0000-11012-0000-000000-0000	Mark Payroll Voucher Paid 731	\$	539.14
02/12/2018	731	00008592	24106-0000-11012-0000-000000-0000	Mark Payroll Voucher Paid 731	\$	781.88
02/12/2018	732	00008593	24106-0000-11012-0000-000000-0000	Mark Payroll Voucher Paid 732	\$	23.96
02/12/2018	732	00008593	21000-0000-11012-0000-000000-0000	Mark Payroll Voucher Paid 732	\$	1.66
02/12/2018	732	00008593	11000-0000-11012-0000-000000-0000	Mark Payroll Voucher Paid 732	\$	1,346.98
02/13/2018	463	00008608	21000-0000-11012-0000-000000-0000	Disbursement for Voucher: 463; Fund=21000	\$	73.12
02/13/2018	463	00008608	11000-0000-11012-0000-000000-0000	Disbursement for Voucher: 463; Fund=11000	\$	9,370.98
02/13/2018	463	00008608	31700-0000-11012-0000-000000-0000	Disbursement for Voucher: 463; Fund=31700	\$	394.00
02/13/2018	463	00008608	26204-0000-11012-0000-000000-0000	Disbursement for Voucher: 463; Fund=26204	\$	832.61
02/13/2018	463	00008608	24154-0000-11012-0000-000000-0000	Disbursement for Voucher: 463; Fund=24154	\$	108.00
02/16/2018	733	00008619	24101-0000-11012-0000-000000-0000	Mark Payroll Voucher Paid 733	\$	167.66
02/16/2018	733	00008619	24106-0000-11012-0000-000000-0000	Mark Payroll Voucher Paid 733	\$	286.46
02/16/2018	733	00008619	11000-0000-11012-0000-000000-0000	Mark Payroll Voucher Paid 733	\$	6,504.29
02/16/2018	733	00008619	21000-0000-11012-0000-000000-0000	Mark Payroll Voucher Paid 733	\$	84.16
02/16/2018	734	00008620	21000-0000-11012-0000-000000-0000	Mark Payroll Voucher Paid 734	\$	450.43
02/16/2018	734	00008620	11000-0000-11012-0000-000000-0000	Mark Payroll Voucher Paid 734	\$	23,724.12
02/16/2018	734	00008620	24106-0000-11012-0000-000000-0000	Mark Payroll Voucher Paid 734	\$	1,134.13
02/16/2018	734	00008620	24101-0000-11012-0000-000000-0000	Mark Payroll Voucher Paid 734	\$	883.79
02/21/2018	464	00008633	11000-0000-11012-0000-000000-0000	Disbursement for Voucher: 464; Fund=11000	\$	7,523.33
02/21/2018	464	00008633	21000-0000-11012-0000-000000-0000	Disbursement for Voucher: 464; Fund=21000	\$	96.40
02/22/2018	249	00008646	24154-0000-11012-0000-000000-0000	Approve Cash Receipts Batch; Batch No.: 249; Recd	\$	591.08
02/22/2018	249	00008646	24101-0000-11012-0000-000000-0000	Approve Cash Receipts Batch; Batch No.: 249; Recd	\$	2,712.48
02/22/2018	249	00008646	24101-0000-11012-0000-000000-0000	Approve Cash Receipts Batch; Batch No.: 249; Recd	\$	2,928.16
02/22/2018	249	00008646	11000-0000-11012-0000-000000-0000	Approve Cash Receipts Batch; Batch No.: 249; Recd	\$	116,995.00
02/22/2018	249	00008646	24106-0000-11012-0000-000000-0000	Approve Cash Receipts Batch; Batch No.: 249; Recd	\$	5,612.51
02/22/2018	249	00008646	31200-0000-11012-0000-000000-0000	Approve Cash Receipts Batch; Batch No.: 249; Recd	\$	18,406.25
02/22/2018	249	00008646	21000-0000-11012-0000-000000-0000	Approve Cash Receipts Batch; Batch No.: 249; Recd	\$	121.90

ACTUAL GL

Accounting Cycle: FY 2018; Bank: Citizens Bank -; Bank Account: 0133561801 - Operations; Statement Date: 02/28/2018

Trans. Date	Source Document	Trans. No.	Account Code	Trans. Line Comment	Debit	Credit
02/22/2018	249	00008646	21000-0000-11012-0000-000000-0000	Approve Cash Receipts Batch; Batch No.: 249;Rec	\$ 8.90	\$ -
02/22/2018	249	00008646	21000-0000-11012-0000-000000-0000	Approve Cash Receipts Batch; Batch No.: 249;Rec	\$ 233.00	\$ -
02/22/2018	249	00008646	21000-0000-11012-0000-000000-0000	Approve Cash Receipts Batch; Batch No.: 249;Rec	\$ 150.00	\$ -
02/22/2018	249	00008646	21000-0000-11012-0000-000000-0000	Approve Cash Receipts Batch; Batch No.: 249;Rec	\$ 256.00	\$ -
02/22/2018	249	00008646	21000-0000-11012-0000-000000-0000	Approve Cash Receipts Batch; Batch No.: 249;Rec	\$ 21.60	\$ -
02/22/2018	249	00008646	21000-0000-11012-0000-000000-0000	Approve Cash Receipts Batch; Batch No.: 249;Rec	\$ 30.00	\$ -
02/22/2018	249	00008646	21000-0000-11012-0000-000000-0000	Approve Cash Receipts Batch; Batch No.: 249;Rec	\$ 140.15	\$ -
02/22/2018	249	00008646	21000-0000-11012-0000-000000-0000	Approve Cash Receipts Batch; Batch No.: 249;Rec	\$ 141.80	\$ -
02/22/2018	249	00008646	21000-0000-11012-0000-000000-0000	Approve Cash Receipts Batch; Batch No.: 249;Rec	\$ 80.00	\$ -
02/22/2018	249	00008646	21000-0000-11012-0000-000000-0000	Approve Cash Receipts Batch; Batch No.: 249;Rec	\$ 100.00	\$ -
02/22/2018	249	00008646	21000-0000-11012-0000-000000-0000	Approve Cash Receipts Batch; Batch No.: 249;Rec	\$ 20.00	\$ -
02/22/2018	249	00008646	21000-0000-11012-0000-000000-0000	Approve Cash Receipts Batch; Batch No.: 249;Rec	\$ 3.00	\$ -
02/22/2018	249	00008646	21000-0000-11012-0000-000000-0000	Approve Cash Receipts Batch; Batch No.: 249;Rec	\$ 47.25	\$ -
02/22/2018	249	00008646	21000-0000-11012-0000-000000-0000	Approve Cash Receipts Batch; Batch No.: 249;Rec	\$ 555.00	\$ -
02/22/2018	249	00008646	21000-0000-11012-0000-000000-0000	Approve Cash Receipts Batch; Batch No.: 249;Rec	\$ 460.00	\$ -
02/22/2018	249	00008646	21000-0000-11012-0000-000000-0000	Approve Cash Receipts Batch; Batch No.: 249;Rec	\$ 2,519.16	\$ -
02/22/2018	249	00008646	21000-0000-11012-0000-000000-0000	Approve Cash Receipts Batch; Batch No.: 249;Rec	\$ 822.00	\$ -
02/22/2018	249	00008646	21000-0000-11012-0000-000000-0000	Approve Cash Receipts Batch; Batch No.: 249;Rec	\$ 120.00	\$ -
02/26/2018	735	00008649	11000-0000-11012-0000-000000-0000	Mark Payroll Voucher Paid 735	\$ -	\$ 6,366.32
02/26/2018	735	00008649	21000-0000-11012-0000-000000-0000	Mark Payroll Voucher Paid 735	\$ -	\$ 84.16
02/26/2018	735	00008649	24101-0000-11012-0000-000000-0000	Mark Payroll Voucher Paid 735	\$ -	\$ 167.66
02/26/2018	735	00008649	24106-0000-11012-0000-000000-0000	Mark Payroll Voucher Paid 735	\$ -	\$ 286.46
02/28/2018	251	00008656	24154-0000-11012-0000-000000-0000	Approve Cash Receipts Batch; Batch No.: 251;Rec	\$ 599.97	\$ -
02/28/2018	251	00008656	21000-0000-11012-0000-000000-0000	Approve Cash Receipts Batch; Batch No.: 251;Rec	\$ 60.00	\$ -
02/28/2018	251	00008656	21000-0000-11012-0000-000000-0000	Approve Cash Receipts Batch; Batch No.: 251;Rec	\$ 40.00	\$ -
02/28/2018	251	00008656	21000-0000-11012-0000-000000-0000	Approve Cash Receipts Batch; Batch No.: 251;Rec	\$ 3,798.22	\$ -
02/28/2018	736	00008650	21000-0000-11012-0000-000000-0000	Mark Payroll Voucher Paid 736	\$ -	\$ 450.43
02/28/2018	736	00008650	11000-0000-11012-0000-000000-0000	Mark Payroll Voucher Paid 736	\$ -	\$ 23,189.89
02/28/2018	736	00008650	24106-0000-11012-0000-000000-0000	Mark Payroll Voucher Paid 736	\$ -	\$ 1,134.13
02/28/2018	736	00008650	24101-0000-11012-0000-000000-0000	Mark Payroll Voucher Paid 736	\$ -	\$ 883.79
Total					\$ 157,573.43	\$ 164,717.18



CITIZENS BANK OF LAS CRUCES

Genuine Hometown Banking

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Date 2/28/18
PRIMARY ACCOUNT
ENCLOSURES

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J PAUL TAYLOR ACADEMY
OPERATIONAL ACCOUNT
402 W COURT AVE BLDG #2
LAS CRUCES NM 88005

*****CHECKING

ACCOUNT TITLE: J PAUL TAYLOR ACADEMY
OPERATIONAL ACCOUNT

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SMALL BUS CHKG NONPROF		NUMBER OF ENCLOSURES	46
ACCOUNT NUMBER	XXXXXX1801	Statement Dates	2/01/18 thru 2/28/18
PREVIOUS BALANCE	267,613.10	DAYS IN THE STATEMENT PERIOD	28
31 DEPOSITS/CREDITS	157,573.43	AVERAGE LEDGER	302,798.85
41 CHECKS/DEBITS	161,635.06	AVERAGE COLLECTED	302,798.85
SERVICE CHARGE	.00		
INTEREST PAID	.00		
CURRENT BALANCE	263,551.47		

DEPOSITS AND ADDITIONS

Date	Description	Amount
2/01	FOODSERV FOODSERVSOL SV9T 242071751198775PPD	65.00
2/01	FOODSERV FOODSERVSOL SV9T 242071751198693PPD	490.00
2/06	DEPOSIT	121.90 DP
2/08	FOODSERV FOODSERVSOL SV9T 242071751700078PPD	150.00
2/08	FOODSERV FOODSERVSOL SV9T 242071751700163PPD	310.00
2/08	VNDR PYMT State of New Mex 091000011109630CCD	2,519.16
2/08	VNDR PYMT State of New Mex 091000011109866CCD	2,712.48
2/08	VNDR PYMT State of New Mex 091000011109858CCD	5,612.51
2/08	DEPOSIT	8.90 DP
2/08	DEPOSIT	150.00 DP
2/08	DEPOSIT	233.00 DP
2/09	VNDR PYMT State of New Mex 091000012207629CCD	116,995.00
2/09	DEPOSIT	256.00 DP
2/12	VNDR PYMT State of New Mex 091000010034100CCD	18,406.25
2/13	DEPOSIT	21.60 DP



CITIZENS BANK OF LAS CRUCES

Genuine Hometown Banking

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Date 2/28/18
PRIMARY ACCOUNT
ENCLOSURES

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J PAUL TAYLOR ACADEMY
OPERATIONAL ACCOUNT
402 W COURT AVE BLDG #2
LAS CRUCES NM 88005

SMALL BUS CHKG NONPROF

XXXXXX1801 (Continued)

DEPOSITS AND ADDITIONS		
Date	Description	Amount
2/15	FOODSERV FOODSERVSOL SV9T 242071754539128PPD	52.00
2/15	FOODSERV FOODSERVSOL SV9T 242071754539049PPD	770.00
2/15	DEPOSIT	170.15 DP
2/16	VNDR PYMT State of New Mex 091000013740767CCD	591.08
2/16	DEPOSIT	141.80 DP
2/20	DEPOSIT	80.00 DP
2/21	VNDR PYMT State of New Mex 091000012037570CCD	2,928.16
2/22	FOODSERV FOODSERVSOL SV9T 242071759441905PPD	60.00
2/22	FOODSERV FOODSERVSOL SV9T 242071759441988PPD	60.00
2/22	DEPOSIT	23.00 DP
2/22	DEPOSIT	100.00 DP
2/23	VNDR PYMT State of New Mex 091000010670946CCD	3,798.22
2/23	DEPOSIT	47.25 DP
2/27	DEPOSIT	60.00 DP
2/28	VNDR PYMT State of New Mex 091000017608619CCD	599.97
2/28	DEPOSIT	40.00 DP

CHECKS AND WITHDRAWALS		
Date	Description	Amount
2/07	PAYMENTS J Paul Taylor 112201289082728CTX	2,247.75-
2/07	PAYMENTS J Paul Taylor 112201289083047CTX	13,388.90-
2/12	SHAMROCK F SHAMROCK FOODS N 042000015981768WEB	3,542.98-
2/12	WEB PAY NMERB 091000011959987CCD	18,111.20-
2/14	INSURANCE AFLAC 021000028403325CCD	224.16-
2/15	PAYROLL J Paul Taylor 112201289113001PPD	26,192.47-
2/20	USATAXPYMT IRS 061036010027434CCD	7,042.57-
2/28	USATAXPYMT IRS 061036010182966CCD	6,904.60-



CITIZENS BANK OF LAS CRUCES

Genuine Hometown Banking

[Citizens Home Page](#) [Secure E-Mail](#)

Date 2/28/18
PRIMARY ACCOUNT
ENCLOSURES

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J PAUL TAYLOR ACADEMY
OPERATIONAL ACCOUNT
402 W COURT AVE BLDG #2
LAS CRUCES NM 88005

SMALL BUS CHKG NONPROF

XXXXXX1801 (Continued)

CHECKS AND WITHDRAWALS

Date	Description	Amount
2/28	PAYROLL J Paul Tayl or 112201289113001PPD	25,658.24-

STATEMENT CODE SUMMARY

CODE	DESCRIPTION
DP	DEPOSIT \SERIAL

SUMMARY BY CHECK NUMBER

DATE	CHECK NO	AMOUNT	DATE	CHECK NO	AMOUNT
2/09	3952	288.50	2/20	3975	455.74
2/07	3957*	11.52	2/23	3976	195.11
2/07	3958	173.85	2/22	3977	148.35
2/14	3959	3,999.00	2/20	3978	1,342.79
2/06	3961*	9.56	2/16	3979	780.00
2/15	3962	18,406.25	2/23	3980	3,048.16
2/14	3963	890.00	2/23	3981	859.00
2/06	3964	16,290.48	2/22	3982	351.94
2/09	3965	50.00	2/20	3983	832.61
2/07	3966	748.84	2/28	3984	1,444.57
2/09	3968*	268.66	2/21	3985	683.85
2/09	3969	66.74	2/27	3991*	326.90
2/14	3970	485.60	2/23	3992	96.40
2/13	3972*	455.47	2/27	3994*	1,049.30
2/28	3973	108.00	2/28	3995	4,166.67
2/21	3974	73.12	2/27	3996	215.21

* DENOTES MISSING CHECK NUMBERS

DAILY BALANCE INFORMATION

DATE	BALANCE	DATE	BALANCE	DATE	BALANCE
2/01	268,168.10	2/13	360,010.45	2/22	303,078.19
2/06	251,989.96	2/14	354,411.69	2/23	302,724.99
2/07	235,419.10	2/15	310,805.12	2/27	301,193.58
2/08	247,115.15	2/16	310,758.00	2/28	263,551.47
2/09	363,692.25	2/20	301,164.29		
2/12	360,444.32	2/21	303,335.48		

* * * E N D O F S T A T E M E N T * * *

DEPOSIT TICKET
FOR CLEAR COPY, PLEASE PRINT WITH BALL POINT PEN.

CITIZENS BANK OF LAS CRUCES
PO BOX 218 LAS CRUCES, NM 88005

DATE: 2-6-18

CURRENCY: 22 DOLLARS
COIN: 00 CENTS

TOTAL: 121.90

95-128/122
TOTAL ITEMS: 1
PLEASE BE SURE ALL ITEMS ARE PROPERLY ENDORSED.
(ENDORSEES MAY NOT BE CASHABLE FOR REMOVAL OF WITHDRAWAL)

J. PAUL TAYLOR ACADEMY
OPERATIONAL ACCOUNT
402 W COURT AVE. BLDG #2
LAS CRUCES, NM 88005

121.90

DEPOSIT Date: 02/06 Amount: \$121.90

95-128/122
TOTAL ITEMS: 1
PLEASE BE SURE ALL ITEMS ARE PROPERLY ENDORSED.
(ENDORSEES MAY NOT BE CASHABLE FOR REMOVAL OF WITHDRAWAL)

J. PAUL TAYLOR ACADEMY
OPERATIONAL ACCOUNT
402 W COURT AVE. BLDG #2
LAS CRUCES, NM 88005

121.90

DEPOSIT TICKET
FOR CLEAR COPY, PLEASE PRINT WITH BALL POINT PEN.

CITIZENS BANK OF LAS CRUCES
PO BOX 218 LAS CRUCES, NM 88005

DATE: 2/8/18

CURRENCY: 233 DOLLARS
COIN: 00 CENTS

TOTAL: 233.00

95-128/122
TOTAL ITEMS: 1
PLEASE BE SURE ALL ITEMS ARE PROPERLY ENDORSED.
(ENDORSEES MAY NOT BE CASHABLE FOR REMOVAL OF WITHDRAWAL)

J. PAUL TAYLOR ACADEMY
OPERATIONAL ACCOUNT
402 W COURT AVE. BLDG #2
LAS CRUCES, NM 88005

Lunches

233.00

DEPOSIT Date: 02/06 Amount: \$121.90

95-128/122
TOTAL ITEMS: 1
PLEASE BE SURE ALL ITEMS ARE PROPERLY ENDORSED.
(ENDORSEES MAY NOT BE CASHABLE FOR REMOVAL OF WITHDRAWAL)

J. PAUL TAYLOR ACADEMY
OPERATIONAL ACCOUNT
402 W COURT AVE. BLDG #2
LAS CRUCES, NM 88005

121.90

DEPOSIT Date: 02/08 Amount: \$233.00

Remote Deposit

J Paul Taylor Academy
Paul Taylor Operational 1801
402 W Court Avenue Bldg #2
Las Cruces, NM 88005
575-652-4006

Date: 2/8/2018
Items: 1
Amount: \$150.00
Batch ID: 3654795645
Account ID: 324590 1746254
Acct Num: 133561801

Credit

DEPOSIT Date: 02/08 Amount: \$233.00

Credit

DEPOSIT Date: 02/08 Amount: \$150.00

Remote Deposit

J Paul Taylor Academy
Paul Taylor Operational 1801
402 W Court Avenue Bldg #2
Las Cruces, NM 88005
575-652-4006

Date: 2/8/2018
Items: 1
Amount: \$8.90
Batch ID: 3653004185
Account ID: 324590 1746254
Acct Num: 133561801

Credit

DEPOSIT Date: 02/08 Amount: \$150.00

Credit

DEPOSIT Date: 02/08 Amount: \$8.90

Remote Deposit

J Paul Taylor Academy
Paul Taylor Operational 1801
402 W Court Avenue Bldg #2
Las Cruces, NM 88005
575-652-4006

Date: 2/9/2018
Items: 3
Amount: \$256.00
Batch ID: 365560005800
Account ID: 324590 1746254
Acct Num: 133561801

Credit

DEPOSIT Date: 02/08 Amount: \$8.90

Credit

DEPOSIT Date: 02/09 Amount: \$256.00

Remote Deposit

J Paul Taylor Academy
Paul Taylor Operational 1801
402 W Court Avenue Bldg #2
Las Cruces, NM 88005
575-652-4006

Date: 2-13-18

CURRENCY: 20 DOLLARS
COIN: 60 CENTS

TOTAL: 216.00

95-128/122
TOTAL ITEMS: 1
PLEASE BE SURE ALL ITEMS ARE PROPERLY ENDORSED.
(ENDORSEES MAY NOT BE CASHABLE FOR REMOVAL OF WITHDRAWAL)

J. PAUL TAYLOR ACADEMY
OPERATIONAL ACCOUNT
402 W COURT AVE. BLDG #2
LAS CRUCES, NM 88005

216.00

DEPOSIT Date: 02/09 Amount: \$256.00

Remote Deposit

J Paul Taylor Academy
Paul Taylor Operational 1801
402 W Court Avenue Bldg #2
Las Cruces, NM 88005
575-652-4006

Date: 2-13-18

CURRENCY: 20 DOLLARS
COIN: 60 CENTS

TOTAL: 216.00

95-128/122
TOTAL ITEMS: 1
PLEASE BE SURE ALL ITEMS ARE PROPERLY ENDORSED.
(ENDORSEES MAY NOT BE CASHABLE FOR REMOVAL OF WITHDRAWAL)

J. PAUL TAYLOR ACADEMY
OPERATIONAL ACCOUNT
402 W COURT AVE. BLDG #2
LAS CRUCES, NM 88005

216.00

DEPOSIT Date: 02/13 Amount: \$21.60

DEPOSIT Date: 02/13 Amount: \$21.60

DEPOSIT TICKET
FOR CLEAR COPY, PRESS PRINT WITH BALL POINT PEN

CITIZENS BANK OF LAS CRUCES
PO BOX 700 LAS CRUCES, NM 88005

DATE: 2/15/18
CURRENCY: 140.00
COIN: 22.00
TOTAL: 170.15

J. PAUL TAYLOR ACADEMY
OPERATIONAL ACCOUNT
402 W COURT AVE. BLDG #2
LAS CRUCES, NM 88005

95-128/122
TOTAL ITEMS: 2
PLEASE BE SURE ALL ITEMS ARE PROPERLY ENCASED.
ENCLOSURES MAY NOT BE LOANABLE FOR FREQUENT WITHDRAWAL.

170.15

⑆501000091⑆ ⑈0133561801⑈ 003

ST-021
108195281
336750020200 02-15-2018 <112201289>
Citizens Bank of Las Cruces
Las Cruces, NM

DEPOSIT Date: 02/15 Amount: \$170.15

Remote Deposit Credit

J Paul Taylor Academy
Paul Taylor Operational 1801
402 W Court Avenue Bldg #2
Las Cruces, NM 88005
575-652-4006

Date: 2/16/2018
Items: 1
Amount: \$141.80
Batch ID: 3683646045
Account ID: 324590 1746254
Acct Num: 133561801

DEPOSIT Date: 02/15 Amount: \$170.15

Credit

DEPOSIT Date: 02/16 Amount: \$141.80

Remote Deposit Credit

J Paul Taylor Academy
Paul Taylor Operational 1801
402 W Court Avenue Bldg #2
Las Cruces, NM 88005
575-652-4006

Date: 2/20/2018
Items: 1
Amount: \$80.00
Batch ID: 3691256001
Account ID: 324590 1746254
Acct Num: 133561801

DEPOSIT Date: 02/16 Amount: \$141.80

Credit

DEPOSIT Date: 02/20 Amount: \$80.00

DEPOSIT TICKET
FOR CLEAR COPY, PRESS PRINT WITH BALL POINT PEN

CITIZENS BANK OF LAS CRUCES
PO BOX 700 LAS CRUCES, NM 88005

DATE: 2/22/18
CURRENCY: 23.00
COIN: 23.00
TOTAL: 23.00

J. PAUL TAYLOR ACADEMY
OPERATIONAL ACCOUNT
402 W COURT AVE. BLDG #2
LAS CRUCES, NM 88005

95-128/122
TOTAL ITEMS: 1
PLEASE BE SURE ALL ITEMS ARE PROPERLY ENCASED.
ENCLOSURES MAY NOT BE LOANABLE FOR FREQUENT WITHDRAWAL.

23.00

⑆501000091⑆ ⑈0133561801⑈ 003

DEPOSIT Date: 02/20 Amount: \$80.00

00-22
108195281
05800022200 02-22-2018 <112201289>
Citizens Bank of Las Cruces
Las Cruces, NM

DEPOSIT Date: 02/22 Amount: \$23.00

Remote Deposit Credit

J Paul Taylor Academy
Paul Taylor Operational 1801
402 W Court Avenue Bldg #2
Las Cruces, NM 88005
575-652-4006

Date: 2/22/2018
Items: 1
Amount: \$100.00
Batch ID: 3699088937
Account ID: 324590 1746254
Acct Num: 133561801

DEPOSIT Date: 02/22 Amount: \$23.00

Credit

DEPOSIT Date: 02/22 Amount: \$100.00

Remote Deposit Credit

J Paul Taylor Academy
Paul Taylor Operational 1801
402 W Court Avenue Bldg #2
Las Cruces, NM 88005
575-652-4006

Date: 2/23/2018
Items: 1
Amount: \$47.25
Batch ID: 3703350997
Account ID: 324590 1746254
Acct Num: 133561801

DEPOSIT Date: 02/22 Amount: \$100.00

Credit

DEPOSIT Date: 02/23 Amount: \$47.25

DEPOSIT Date: 02/23 Amount: \$47.25

ENCLOSE HERE
 X
 PAY TO THE ORDER OF
 CITIZENS BANK OF LAS CRUCES
 LAS CRUCES, NM 88001-1285
 FOR DEPOSIT ONLY
 CHECKS ENCLOSURE ONLY
 DO NOT SIGN OR WRITE
 * PREPARED FOR FINANCIAL INSTITUTION USE *

ENCLOSE HERE
 DEPOSIT ONLY *0002810601*
 LAS CRUCES SCHOOL DISTRICT #2
 505 S. MAIN, STE. 249
 LAS CRUCES, NM 88001-2108

ENDORSE HERE

X

PAY TO THE ORDER OF

REGIONS BANK

06810886 - 00000000000000000000

FOR DEPOSIT ONLY

NATIONAL ASSOC. BILINGUAL EDU

DO NOT WRITE STAMP OR SIGN BELOW THIS LINE

RESERVED FOR FINANCIAL INSTITUTION USE

ENDORSE HERE
A-1151 20
X 20180206
1457402701
318 LAC-053527

DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE
RESERVED FOR FINANCIAL INSTITUTION USE

[illegible]

ENDORSE HERE

X Approved Only

DATE

NAME

ADDRESS

CITY

STATE

ZIP

DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE
RESERVED FOR FINANCIAL INSTITUTION USE

DOCUMENT IS PRINTED ON CHEMICALLY REACTIVE PAPER - THE BACK OF THIS DOCUMENT INCLUDES A TAMPER EVIDENT CHEMICAL WASH WARNING BOX

J PAUL TAYLOR ACADEMY
OPERATING ACCOUNT
402 W. COURT AVE. BLDG #2
LAS CRUCES, NM 88005

CITIZENS BANK
LAS CRUCES, NM
95-128/1122

003968

DATE: 02/02/18
\$ 268.66*****
DOLLARS

PAY TO THE ORDER OF: Globe Life

TWO hundred sixty-eight and 66/100 *****

P. O. Box 268844
Oklahoma City, OK 73126-8844

MEMO

003968 112201289 133561801

ENDORSE HERE

DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE
ANYTHING YOU WRITE HERE WILL BE VOID

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CHECK 3968 Date: 02/09 Amount: \$268.66

J PAUL TAYLOR ACADEMY
OPERATING ACCOUNT
402 W. COURT AVE. BLDG #2
LAS CRUCES, NM 88005

CITIZENS BANK
LAS CRUCES, NM
95-128/1122

003969

DATE: 02/02/18
\$ 66.74*****
DOLLARS

PAY TO THE ORDER OF: Liberty National Life Insurance

Sixty-six and 74/100 *****

PO Box 248889-73124
Oklahoma City, OK 73124-8889

MEMO

003969 112201289 133561801

ENDORSE HERE

DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE
ANYTHING YOU WRITE HERE WILL BE VOID

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CHECK 3969 Date: 02/09 Amount: \$66.74

J PAUL TAYLOR ACADEMY
OPERATING ACCOUNT
402 W. COURT AVE. BLDG #2
LAS CRUCES, NM 88005

CITIZENS BANK
LAS CRUCES, NM
95-128/1122

003970

DATE: 02/02/18
\$ 485.60*****
DOLLARS

PAY TO THE ORDER OF: National Education Association - NM

Four hundred eighty-five and 60/100 *****

225 East Idaho, Suite #34
Las Cruces, NM 88005

MEMO

003970 112201289 133561801

ENDORSE HERE

DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE
ANYTHING YOU WRITE HERE WILL BE VOID

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NEA-LS
JPLC

CHECK 3970 Date: 02/14 Amount: \$485.60

J PAUL TAYLOR ACADEMY
OPERATING ACCOUNT
402 W. COURT AVE. BLDG #2
LAS CRUCES, NM 88005

CITIZENS BANK
LAS CRUCES, NM
95-128/1122

003972

DATE: 02/13/18
\$ 455.47*****
DOLLARS

PAY TO THE ORDER OF: April Larcher

Four hundred fifty-five and 47/100 *****

April Larcher
1212 Gunsight Peak
Las Cruces, NM 88012

MEMO

003972 112201289 133561801

ENDORSE HERE

DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE
ANYTHING YOU WRITE HERE WILL BE VOID

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336650006500 02-13-2018 <112201289>
Citizens Bank of Las Cruces
Las Cruces, NM

CHECK 3972 Date: 02/13 Amount: \$455.47

J PAUL TAYLOR ACADEMY
OPERATING ACCOUNT
402 W. COURT AVE. BLDG #2
LAS CRUCES, NM 88005

CITIZENS BANK
LAS CRUCES, NM
95-128/1122

003973

DATE: 02/13/18
\$ 108.00*****
DOLLARS

PAY TO THE ORDER OF: Beatrice Jenkins

One hundred eight and 00/100 *****

Beatrice Jenkins
P.O. Box 8174
Las Cruces, NM 88006

MEMO

003973 112201289 133561801

ENDORSE HERE

DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE
ANYTHING YOU WRITE HERE WILL BE VOID

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1888832697

CHECK 3973 Date: 02/28 Amount: \$108.00

J PAUL TAYLOR ACADEMY
OPERATING ACCOUNT
402 W. COURT AVE. BLDG #2
LAS CRUCES, NM 88005

CITIZENS BANK
LAS CRUCES, NM
95-128/1122

003974

DATE: 02/13/18
\$ 73.12*****
DOLLARS

PAY TO THE ORDER OF: Brady Industries

Seventy-three and 12/100 *****

Brady Industries
7055 Lindell Road
Las Vegas, NV 89118

MEMO

003974 112201289 133561801

ENDORSE HERE

DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE
ANYTHING YOU WRITE HERE WILL BE VOID

1
2
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For Deposit Only
Brady Industries
Date 02/20/2018

CHECK 3974 Date: 02/21 Amount: \$73.12

CHECK 3974 Date: 02/21 Amount: \$73.12

DO NOT WRITE IN THESE SPACES

RESERVED FOR FINANCIAL INSTITUTION USE

EUDORSE HERE
For Deposit Only Comcast Financial
 Agency Corp 1539102.10586

FOR DEPOSIT ONLY

E3 DIAGNOSTICS

DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE
RESERVED FOR FINANCIAL INSTITUTION USE

ENDORSE HERE

X

CR TO NMD
PAYEE ALL
RTS RSVD

000007206110474

DO NOT WRITE, STAMP, OR SIGN BELOW THIS LINE
RESERVED FOR FINANCIAL INSTITUTION USE

ENDORSE HERE

X _____

**DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE
*RESERVED FOR FINANCIAL INSTITUTION USE***

ENDORSE HERE

X. **PAY TO THE ORDER OF**

 BANK OF THE WEST

 FOR DEPOSIT ONLY

 GERMAN BURNETTE & ASSOC

 0456001745

DO NOT WRITE ABOVE A RIGID BELOW THIS LINE
RESERVED FOR FINANCIAL INSTITUTION USE

DOCUMENT IS PRINTED ON CHEMICALLY REACTIVE PAPER - THE BACK OF THIS DOCUMENT INCLUDES A TAMPER EVIDENT CHEMICAL WASH WARNING BOX

J PAUL TAYLOR ACADEMY
OPERATING ACCOUNT
402 W. COURT AVE. BLDG #2
LAS CRUCES, NM 88005

CITIZENS BANK
LAS CRUCES, NM
95-128/1122

003981

DATE: 02/13/18
\$ 859.00*****
DOLLARS

Eight hundred fifty-nine and 00/100

TWO SIGNATURES REQUIRED

Las Cruces Radio Center
4970 Black Quartz Road
Las Cruces, NM 88011

MEMO

003981 02/23/18 859.00

CHECK 3981 Date: 02/23 Amount: \$859.00

DOCUMENT IS PRINTED ON CHEMICALLY REACTIVE PAPER - THE BACK OF THIS DOCUMENT INCLUDES A TAMPER EVIDENT CHEMICAL WASH WARNING BOX

J PAUL TAYLOR ACADEMY
OPERATING ACCOUNT
402 W. COURT AVE. BLDG #2
LAS CRUCES, NM 88005

CITIZENS BANK
LAS CRUCES, NM
95-128/1122

003982

DATE: 02/13/18
\$ 351.94*****
DOLLARS

Three hundred fifty-one and 94/100

TWO SIGNATURES REQUIRED

Office Depot
P.O. Box 88040
Chicago, IL 60680

MEMO

003982 02/13/18 351.94

CHECK 3982 Date: 02/22 Amount: \$351.94

DOCUMENT IS PRINTED ON CHEMICALLY REACTIVE PAPER - THE BACK OF THIS DOCUMENT INCLUDES A TAMPER EVIDENT CHEMICAL WASH WARNING BOX

J PAUL TAYLOR ACADEMY
OPERATING ACCOUNT
402 W. COURT AVE. BLDG #2
LAS CRUCES, NM 88005

CITIZENS BANK
LAS CRUCES, NM
95-128/1122

003983

DATE: 02/13/18
\$ 832.61*****
DOLLARS

Eight hundred thirty-two and 61/100

TWO SIGNATURES REQUIRED

PCM-G
File 55327
Los Angeles, CA 90074-5327

MEMO

003983 02/13/18 832.61

CHECK 3983 Date: 02/20 Amount: \$832.61

DOCUMENT IS PRINTED ON CHEMICALLY REACTIVE PAPER - THE BACK OF THIS DOCUMENT INCLUDES A TAMPER EVIDENT CHEMICAL WASH WARNING BOX

J PAUL TAYLOR ACADEMY
OPERATING ACCOUNT
402 W. COURT AVE. BLDG #2
LAS CRUCES, NM 88005

CITIZENS BANK
LAS CRUCES, NM
95-128/1122

003984

DATE: 02/13/18
\$ 1,444.57*****
DOLLARS

One thousand four hundred forty-four and 57/100

TWO SIGNATURES REQUIRED

Siah Hemphill
520 W. 11th St.
Silver City, NM 88061

MEMO

003984 02/13/18 1444.57

CHECK 3984 Date: 02/28 Amount: \$1,444.57

DOCUMENT IS PRINTED ON CHEMICALLY REACTIVE PAPER - THE BACK OF THIS DOCUMENT INCLUDES A TAMPER EVIDENT CHEMICAL WASH WARNING BOX

J PAUL TAYLOR ACADEMY
OPERATING ACCOUNT
402 W. COURT AVE. BLDG #2
LAS CRUCES, NM 88005

CITIZENS BANK
LAS CRUCES, NM
95-128/1122

003985

DATE: 02/13/18
\$ 683.85*****
DOLLARS

Six hundred eighty-three and 85/100

TWO SIGNATURES REQUIRED

Sonrisa Therapy Services
Tessa Penn-Smith925 Fort Fillmore
Mesilla Park, NM 88047

MEMO

003985 02/13/18 683.85

CHECK 3985 Date: 02/21 Amount: \$683.85

DOCUMENT IS PRINTED ON CHEMICALLY REACTIVE PAPER - THE BACK OF THIS DOCUMENT INCLUDES A TAMPER EVIDENT CHEMICAL WASH WARNING BOX

J PAUL TAYLOR ACADEMY
OPERATING ACCOUNT
402 W. COURT AVE. BLDG #2
LAS CRUCES, NM 88005

CITIZENS BANK
LAS CRUCES, NM
95-128/1122

003991

DATE: 02/11/18
\$ 326.90*****
DOLLARS

Three hundred twenty-six and 90/100

TWO SIGNATURES REQUIRED

Occupational Therapy Services
3668 Ascencion CircleSeren Estrada
Las Cruces, NM 88012

MEMO

003991 02/11/18 326.90

CHECK 3991 Date: 02/27 Amount: \$326.90

ENCLOSURE HERE

**LAS CRUCES
CREDIT CENTER INC.**
002818907
OR DEPOSIT ONLY

357820005700 02-23-2018 <112201289>
Citizens Bank of Las Cruces
Las Cruces, NM

00022118000518 149 621843 Deposit Only
000300000000398622 70213294 Credit to Account
000300000000398622 70213294 Credit to Account
000300000000398622 70213294 Credit to Account

CHECK 3981 Date: 02/23 Amount: \$859.00

ENCLOSURE HERE

**LAS CRUCES
CREDIT CENTER INC.**
002818907
OR DEPOSIT ONLY

DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE
RESERVED FOR FINANCIAL INSTITUTION USE

CHECK 3982 Date: 02/22 Amount: \$351.94

ENCLOSURE HERE

**LAS CRUCES
CREDIT CENTER INC.**
002818907
OR DEPOSIT ONLY

DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE
RESERVED FOR FINANCIAL INSTITUTION USE

CHECK 3983 Date: 02/20 Amount: \$832.61

ENCLOSURE HERE

**LAS CRUCES
CREDIT CENTER INC.**
002818907
OR DEPOSIT ONLY

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RESERVED FOR FINANCIAL INSTITUTION USE

CHECK 3984 Date: 02/28 Amount: \$1,444.57

ENCLOSURE HERE

**LAS CRUCES
CREDIT CENTER INC.**
002818907
OR DEPOSIT ONLY

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RESERVED FOR FINANCIAL INSTITUTION USE

CHECK 3985 Date: 02/21 Amount: \$683.85

ENCLOSURE HERE

**LAS CRUCES
CREDIT CENTER INC.**
002818907
OR DEPOSIT ONLY

DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE
RESERVED FOR FINANCIAL INSTITUTION USE

CHECK 3991 Date: 02/27 Amount: \$326.90

ENCLOSURE HERE

**LAS CRUCES
CREDIT CENTER INC.**
002818907
OR DEPOSIT ONLY

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RESERVED FOR FINANCIAL INSTITUTION USE

CITIZENS BANK LAS CRUCES, NM 95-128/1122 003992

J PAUL TAYLOR ACADEMY
OPERATING ACCOUNT
402 W. COURT AVE. BLDG #2
LAS CRUCES, NM 88005

DATE: 02/21/18
\$ 96.40*****
N i n e t y - s i x a n d 4 0 / 1 0 0 DOLLARS

PAY TO THE ORDER OF Refrigerated Solutions

Refrigerated Solutions
936 Dalrymple Rd
Las Cruces, NM 88007

MEMO

003992 1122012891 133561801

DO NOT WRITE IN THESE SPACES OR SIGNATURES WILL BE INVALID
ENDORSE HERE
X
305850024900 02-23-2018 <112201289>
Citizens Bank of Las Cruces
Las Cruces, NM

DO NOT WRITE IN THESE SPACES OR SIGNATURES WILL BE INVALID
ENDORSE HERE
X
305850024900 02-23-2018 <112201289>
Citizens Bank of Las Cruces
Las Cruces, NM

CITIZENS BANK LAS CRUCES, NM 95-128/1122 003994

J PAUL TAYLOR ACADEMY
OPERATING ACCOUNT
402 W. COURT AVE. BLDG #2
LAS CRUCES, NM 88005

DATE: 02/21/18
\$ 1,049.30*****
O n e t h o u s a n d f o r t y - n i n e a n d 3 0 / 1 0 0 DOLLARS

PAY TO THE ORDER OF Sonrisa Therapy Services

Sonrisa Therapy Services
Tessa Penn-Smith 925 Fort Fillmore
Mesilla Park, NM 88047

MEMO

003994 1122012891 133561801

DO NOT WRITE IN THESE SPACES OR SIGNATURES WILL BE INVALID
ENDORSE HERE
X
4488886998

DO NOT WRITE IN THESE SPACES OR SIGNATURES WILL BE INVALID
ENDORSE HERE
X
4488886998

CITIZENS BANK LAS CRUCES, NM 95-128/1122 003995

J PAUL TAYLOR ACADEMY
OPERATING ACCOUNT
402 W. COURT AVE. BLDG #2
LAS CRUCES, NM 88005

DATE: 02/21/18
\$ 4,166.67*****
F o u r t h o u s a n d o n e h u n d r e d s i x t y - s i x a n d 6 7 / 1 0 0 DOLLARS

PAY TO THE ORDER OF Southwest Regional Education Center

Southwest Regional Education Center
405 N. Date Street, Ste 8
T O r C, NM 87901

MEMO

003995 1122012891 133561801

DO NOT WRITE IN THESE SPACES OR SIGNATURES WILL BE INVALID
ENDORSE HERE
X
20180227009107210407333

DO NOT WRITE IN THESE SPACES OR SIGNATURES WILL BE INVALID
ENDORSE HERE
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20180227009107210407333

CITIZENS BANK LAS CRUCES, NM 95-128/1122 003996

J PAUL TAYLOR ACADEMY
OPERATING ACCOUNT
402 W. COURT AVE. BLDG #2
LAS CRUCES, NM 88005

DATE: 02/21/18
\$ 215.21*****
T w o h u n d r e d f i f t e e n a n d 2 1 / 1 0 0 DOLLARS

PAY TO THE ORDER OF Spectrum Technologies

Spectrum Technologies
PO Box 660831
Dallas, TX 75266-0831

MEMO

003996 1122012891 133561801

DO NOT WRITE IN THESE SPACES OR SIGNATURES WILL BE INVALID
ENDORSE HERE
X
20180227009107210407333

DO NOT WRITE IN THESE SPACES OR SIGNATURES WILL BE INVALID
ENDORSE HERE
X
20180227009107210407333

CHECK 3996 Date: 02/27 Amount: \$215.21

CHECK 3996 Date: 02/27 Amount: \$215.21

CHECK 3996 Date: 02/27 Amount: \$215.21

Account Balance Calculation Worksheet

1. Use the following worksheet to calculate your overall account balance.
2. Go through your register and mark each check withdrawal, ATM/Debit Card transaction, payment, deposit or other credit listed on your statement. Be sure that your register shows any interest paid into your account and any service charges, automatic payments or ATM/Debit Card transactions withdrawn from your account during this statement period.
3. Using the chart below, list any deposits, transfers to your account, outstanding checks, ATM/Debit Card withdrawals, ATM/Debit Card payments or any other withdrawals (including any from previous months) that are listed in your register but not shown on your statement.

ITEMS OUTSTANDING		
NUMBER	AMOUNT	
TOTAL	\$	

- ✓ **ENTER**
- A. The NEW BALANCE shown on your statement.....\$ _____
- ✓ **ADD**
- B. Any deposits listed in your register or transfers into your account that are not shown on your statement
- | | |
|-----------------|-----------------|
| \$ | _____ |
| \$ | _____ |
| \$ | _____ |
| +\$ | _____ |
| TOTAL... | \$ _____ |
- ✓ **CALCULATE THE SUBTOTAL** \$ _____
(Add Parts A and B)
- ✓ **SUBTRACT**
- C. The total outstanding checks and withdrawals from the chart above...\$ _____
- ✓ **CALCULATE THE ENDING BALANCE**
(Part A + Part B - Part C)
This amount should be the same as the current balance shown in your check register.....\$ _____

TO REPORT LOST OR STOLEN
CASH & CHECK CARDS:
CALL 1(888) 422-0010 ANYTIME

TO REPORT LOST OR STOLEN CREDIT CARDS:
CALL 1(800) 423-7503 ANYTIME

Interested in a Mortgage Loan?

Call 647-4109 or 528-6300

Interested in a Home Construction Loan?

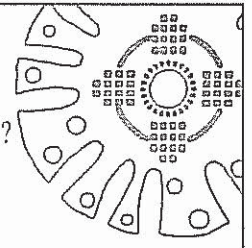
Call 647-4132

Interested in a Home Equity Loan?

We specialize in them! Call 647-4164

Interested in an easy way to pay bills?

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 3. Tell us the dollar amount and date of the suspected error.
- If you tell us orally, we may require that you send us your inquiry in writing within 10 business days. We will determine whether an error occurred within 10 business days after we hear from you and will correct any error promptly. If we need more time, however, we may take up to 45 days to investigate your complaint or question. If we decide to do this, we will credit your account within 10 business days for the amount you think is in error, so that you will have the use of the money during the time it takes us to complete our investigation. If we ask you to put your complaint or question in writing and we do not receive it within 10 business days, we may not credit your account. For errors involving new accounts, point-of-sale, or foreign-initiated transactions, we may take up to 90 days to investigate your complaint or question. For new accounts, we may take up to 20 business days to credit your account for the amount you think is in error. We will tell you the results within three business days after completing our investigation. If we decide that there was no error, we will send you a written explanation. You may ask for copies of the documents that we used in our investigation.

IN CASE OF ERRORS OR QUESTIONS ABOUT YOUR CHECK DEBIT ITEMS (OTHER THAN ELECTRONIC)

Call us or write to us at the address shown on the front of this statement as soon as you can if you think your statement or check is wrong or if you need more information about a debit listed on the statement or check. We must hear from you no later than **30 DAYS** after we sent you the **FIRST** statement on which the problem or error appeared.

1. Tell us your name and account number.
 2. Describe the error or the debit you are unsure about and explain as clearly as you can why you believe it is an error or why you need more information.
 3. Tell us the dollar amount and date of the suspected error.
- If you tell us orally, we may require that you send us your inquiry in writing within 10 business days. We may require you to present the item to us, if it was returned to you in your statement, so that we can send it through the proper channels to return credit to your account. We may also require that you complete additional documentation in the event of a forgery or alteration of an item. If you do not notify us within 30 days after we send you the first statement on which the problem or error appeared, we may not re-credit your account.

IN CASE OF ERRORS OR QUESTIONS ABOUT YOUR OVERDRAFT LINE OF CREDIT (READY RESERVE)

Please see the section entitled **YOUR BILLING RIGHTS** on your Revolving Credit Statement.

Accounting Cycle: FY 2018; Bank: Citizens Bank -; Bank Account: 0133561802 - Activities; Statement Date:
02/28/2018

		Bank Reconciliation		+	Outstanding	=	ExpectedGL	-	ActualGL	=	Difference
Beginning Balance	\$	53,412.12	+	\$	(182.99)	=	\$ 53,229.13	-	\$ 53,229.13	=	\$ -
Deposits/Debits	\$	817.36	+	\$	-	=	\$ 817.36	-	\$ 1,590.36	=	\$ (773.00)
Withdrawals/Credits	\$	(315.47)	+	\$	8.39	=	\$ (307.08)	-	\$ (1,080.08)	=	\$ 773.00
Total	\$	53,914.01		\$	(174.60)		\$ 53,739.41		\$ 53,739.41		\$ -

CLEARED ITEMS

Accounting Cycle: FY 2018; Bank: Citizens Bank -; Bank Account: 0133561802 - Activities; Statement Date:
02/28/2018

Last Reconciled	Beginning Balance	Statement Date	Ending Balance		
2/1/2018	\$ 53,412.12	02/28/2018	\$ 53,914.01		
Date	Source Document	Item Number	Description	Deposit	Withdrawal
1/24/2018	461	1104	Russell Sand & Gravel Co. Inc.		\$ 182.99
2/2/2018	462	1105	Jamie Sells		\$ 32.49
2/2/2018	462	1106	Johnstons's Ace Hardware		\$ 99.99
2/13/2018	250	250	February Activity	\$ 517.36	
2/28/2018	252	252	February final activity receipt	\$ 300.00	
Subtotal				\$ 817.36	\$ 315.47

OUTSTANDING ITEMS

Accounting Cycle: FY 2018; Bank: Citizens Bank -; Bank Account: 0133561802 - **Activities**;
Statement Date: 02/28/2018

Last Reconciled	Beginning Balance	Statement Date
2/1/2018	\$ (182.99)	02/28/2018

Date	Source Document	Item Number	Description	Deposit	Withdrawal
2/21/2018	464	1107	Eric Ahner		\$ 174.60
Subtotal				\$ -	\$ 174.60

ACTUAL GL

Accounting Cycle: FY 2018; Bank: Citizens Bank -; Bank Account: 0133561802 - Activities; Statement Date: 02/28/2018

Trans. Date	Source Document	Trans. No.	Account Code	Trans. Line Comment	Debit	Credit
02/02/2018	462	00008576	23000-0000-11012-0000-000000-0000	Disbursement for Voucher: 462; Fund=23000	\$ -	\$ 132.48
02/13/2018	250	00008647	23000-0000-11012-0000-000000-0000	Approve Cash Receipts Batch; Batch No.: 250;Receipt	\$ 445.36	\$ -
02/13/2018	250	00008647	23000-0000-11012-0000-000000-0000	Approve Cash Receipts Batch; Batch No.: 250;Receipt	\$ 72.00	\$ -
02/21/2018	464	00008633	23000-0000-11012-0000-000000-0000	Disbursement for Voucher: 464; Fund=23000	\$ -	\$ 174.60
02/25/2018	253	00008701	23000-0000-11012-0000-000000-0000	Approve Cash Receipts Batch; Batch No.: 253;Receipt	\$ 24.00	\$ -
02/25/2018	253	00008701	23000-0000-11012-0000-000000-0000	Approve Cash Receipts Batch; Batch No.: 253;Receipt	\$ 81.00	\$ -
02/25/2018	253	00008701	23000-0000-11012-0000-000000-0000	Approve Cash Receipts Batch; Batch No.: 253;Receipt	\$ 78.00	\$ -
02/25/2018	253	00008701	23000-0000-11012-0000-000000-0000	Approve Cash Receipts Batch; Batch No.: 253;Receipt	\$ 45.00	\$ -
02/25/2018	253	00008701	23000-0000-11012-0000-000000-0000	Approve Cash Receipts Batch; Batch No.: 253;Receipt	\$ 15.00	\$ -
02/25/2018	253	00008701	23000-0000-11012-0000-000000-0000	Approve Cash Receipts Batch; Batch No.: 253;Receipt	\$ 150.00	\$ -
02/25/2018	253	00008701	23000-0000-11012-0000-000000-0000	Approve Cash Receipts Batch; Batch No.: 253;Receipt	\$ 300.00	\$ -
02/25/2018	253	00008701	23000-0000-11012-0000-000000-0000	Approve Cash Receipts Batch; Batch No.: 253;Receipt	\$ 80.00	\$ -
02/25/2018	253	00008702	23000-0000-11012-0000-000000-0000	Reversing: Approve Cash Receipts Batch; Batch No.:	\$ -	\$ 24.00
02/25/2018	253	00008702	23000-0000-11012-0000-000000-0000	Reversing: Approve Cash Receipts Batch; Batch No.:	\$ -	\$ 81.00
02/25/2018	253	00008702	23000-0000-11012-0000-000000-0000	Reversing: Approve Cash Receipts Batch; Batch No.:	\$ -	\$ 78.00
02/25/2018	253	00008702	23000-0000-11012-0000-000000-0000	Reversing: Approve Cash Receipts Batch; Batch No.:	\$ -	\$ 45.00
02/25/2018	253	00008702	23000-0000-11012-0000-000000-0000	Reversing: Approve Cash Receipts Batch; Batch No.:	\$ -	\$ 15.00
02/25/2018	253	00008702	23000-0000-11012-0000-000000-0000	Reversing: Approve Cash Receipts Batch; Batch No.:	\$ -	\$ 150.00
02/25/2018	253	00008702	23000-0000-11012-0000-000000-0000	Reversing: Approve Cash Receipts Batch; Batch No.:	\$ -	\$ 300.00
02/25/2018	253	00008702	23000-0000-11012-0000-000000-0000	Reversing: Approve Cash Receipts Batch; Batch No.:	\$ -	\$ 80.00
02/28/2018	252	00008657	23000-0000-11012-0000-000000-0000	Approve Cash Receipts Batch; Batch No.: 252;Receipt	\$ 300.00	\$ -
Total					\$ 1,590.36	\$ 1,080.08



CITIZENS BANK OF LAS CRUCES

Genuine Hometown Banking

[Citizens Home Page](#) [Secure E-Mail](#)

Date 2/28/18
PRIMARY ACCOUNT
ENCLOSURES

Page 1
XXXXXX1802
6

J PAUL TAYLOR ACADEMY
ACTIVITY ACCOUNT
402 W COURT AVE BLDG #2
LAS CRUCES NM 88005

*****CHECKING

ACCOUNT TITLE: J PAUL TAYLOR ACADEMY
ACTIVITY ACCOUNT

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The convenience of online banking on your smart phone
Visit us at www.citizenslc.com for more information

SMALL BUS CHKG NONPROF		NUMBER OF ENCLOSURES	6
ACCOUNT NUMBER	XXXXXX1802	Statement Dates	2/01/18 thru 2/28/18
PREVIOUS BALANCE	53,412.12	DAYS IN THE STATEMENT PERIOD	28
3 DEPOSITS/CREDITS	817.36	AVERAGE LEDGER	53,671.54
3 CHECKS/DEBITS	315.47	AVERAGE COLLECTED	53,667.97
SERVICE CHARGE	.00		
INTEREST PAID	.00		
CURRENT BALANCE	53,914.01		

DEPOSITS AND ADDITIONS

Date	Description	Amount
2/08	DEPOSIT	445.36 DP
2/13	DEPOSIT	72.00 DP
2/27	DEPOSIT	300.00 DP

STATEMENT CODE SUMMARY

CODE	DESCRIPTION
DP	DEPOSIT \SERIAL

SUMMARY BY CHECK NUMBER

DATE	CHECK NO	AMOUNT	DATE	CHECK NO	AMOUNT
2/22	1104	182.99	2/06	1106	99.99
2/21	1105	32.49			

* DENOTES MISSING CHECK NUMBERS

DAILY BALANCE INFORMATION

DATE	BALANCE	DATE	BALANCE	DATE	BALANCE
2/01	53,412.12	2/13	53,829.49	2/27	53,914.01
2/06	53,312.13	2/21	53,797.00		
2/08	53,757.49	2/22	53,614.01		

*** END OF STATEMENT ***

Remote Deposit Credit

J Paul Taylor Academy
J Paul Taylor Activity acct 1802
402 W Court Avenue Bldg #2
Las Cruces, NM 88005
575-652-4006

Date: 2/8/2018
 Items: 1
 Amount: \$445.36
 Batch ID: 3654795665
 Account ID: 324590 1746258
 Acct Num: 133561802

Credit

DEPOSIT Date: 02/08 Amount: \$445.36

DEPOSIT TICKET
 FOR CLEAR COPY-PRESS FRONT WITH BALL POINT PEN
CITIZENS BANK OF LAS CRUCES
 NO DEPOSIT IN LAS CRUCES, NM 88005

DATE: 2-13-18

CURRENCY	COIN	AMOUNT
22.00		
112.25		
100.00		
		72.00

J. PAUL TAYLOR ACADEMY
ACTIVITY ACCOUNT
402 W COURT AVE BLDG #2
LAS CRUCES, NM 88005

Uniform Sales.

5010000910 0133561802 003

DEPOSIT Date: 02/08 Amount: \$445.36

DEPOSIT Date: 02/08 Amount: \$445.36

72.00

3654795665 02-13-2018 <112201289>
 Citizens Bank of Las Cruces
 Las Cruces, NM

DEPOSIT Date: 02/13 Amount: \$72.00

DEPOSIT TICKET
 FOR CLEAR COPY-PRESS FRONT WITH BALL POINT PEN
CITIZENS BANK OF LAS CRUCES
 NO DEPOSIT IN LAS CRUCES, NM 88005

DATE: 2-27-18

CURRENCY	COIN	AMOUNT
199.30		
		300.00

J. PAUL TAYLOR ACADEMY
ACTIVITY ACCOUNT
402 W COURT AVE BLDG #2
LAS CRUCES, NM 88005

300.00

5010000910 0133561802 003

DEPOSIT Date: 02/13 Amount: \$72.00

DEPOSIT Date: 02/13 Amount: \$72.00

300.00

3654795665 02-27-2018 <112201289>
 Citizens Bank of Las Cruces
 Las Cruces, NM

DEPOSIT Date: 02/27 Amount: \$300.00

J PAUL TAYLOR ACADEMY
ACTIVITY ACCOUNT
402 W COURT AVE BLDG #2
LAS CRUCES, NM 88005

DATE: 01/24/18

Russell Sand & Gravel Co. Inc.

One hundred eighty-two and 99/100 DOLLARS

Russell Sand & Gravel Co. Inc.
 220 County Rd. 44
 Las Cruces, NM 88011

TWO SIGNATURES REQUIRED

1104 02/22 182.99

DEPOSIT Date: 02/27 Amount: \$300.00

DEPOSIT Date: 02/27 Amount: \$300.00

300.00

3654795665 02-27-2018 <112201289>
 Citizens Bank of Las Cruces
 Las Cruces, NM

CHECK 1104 Date: 02/22 Amount: \$182.99

J PAUL TAYLOR ACADEMY
ACTIVITY ACCOUNT
402 W COURT AVE BLDG #2
LAS CRUCES, NM 88005

DATE: 02/02/18

Jamie Sells

Thirty-two and 49/100 DOLLARS

Jamie Sells
 2111 Salida del Sol Ct.
 Las Cruces, NM 88001

TWO SIGNATURES REQUIRED

1104 02/22 182.99

CHECK 1104 Date: 02/22 Amount: \$182.99

CHECK 1104 Date: 02/22 Amount: \$182.99

182.99

3654795665 02-02-2018 <112201289>
 Citizens Bank of Las Cruces
 Las Cruces, NM

CHECK 1105 Date: 02/21 Amount: \$32.49

J PAUL TAYLOR ACADEMY
ACTIVITY ACCOUNT
402 W COURT AVE BLDG #2
LAS CRUCES, NM 88005

DATE: 02/02/18

Johnston's Ace Hardware

Ninety-nine and 99/100 DOLLARS

Johnston's Ace Hardware
 1002 W. Picacho Avenue
 Las Cruces, NM 88005

TWO SIGNATURES REQUIRED

1105 02/21 32.49

CHECK 1105 Date: 02/21 Amount: \$32.49

CHECK 1105 Date: 02/21 Amount: \$32.49

32.49

3654795665 02-06-2018 <112201289>
 Citizens Bank of Las Cruces
 Las Cruces, NM

CHECK 1106 Date: 02/06 Amount: \$99.99

J PAUL TAYLOR ACADEMY
ACTIVITY ACCOUNT
402 W COURT AVE BLDG #2
LAS CRUCES, NM 88005

DATE: 02/06/18

Johnston's Ace Hardware

Ninety-nine and 99/100 DOLLARS

Johnston's Ace Hardware
 1002 W. Picacho Avenue
 Las Cruces, NM 88005

TWO SIGNATURES REQUIRED

1106 02/06 99.99

CHECK 1106 Date: 02/06 Amount: \$99.99

CHECK 1106 Date: 02/06 Amount: \$99.99

99.99

3654795665 02-06-2018 <112201289>
 Citizens Bank of Las Cruces
 Las Cruces, NM

Account Balance Calculation Worksheet

1. Use the following worksheet to calculate your overall account balance.
2. Go through your register and mark each check withdrawal, ATM/Debit Card transaction, payment, deposit or other credit listed on your statement. Be sure that your register shows any interest paid into your account and any service charges, automatic payments or ATM/Debit Card transactions withdrawn from your account during this statement period.
3. Using the chart below, list any deposits, transfers to your account, outstanding checks, ATM/Debit Card withdrawals, ATM/Debit Card payments or any other withdrawals (including any from previous months) that are listed in your register but not shown on your statement.

ITEMS OUTSTANDING		
NUMBER	AMOUNT	
TOTAL	\$	

- ✓ **ENTER**
- A. The NEW BALANCE shown on your statement.....\$ _____
- ✓ **ADD**
- B. Any deposits listed in your register or transfers into your account that are not shown on your statement
- | | |
|-----------------|-----------------|
| \$ | _____ |
| \$ | _____ |
| \$ | _____ |
| +\$ | _____ |
| TOTAL... | \$ _____ |
- ✓ **CALCULATE THE SUBTOTAL** \$ _____
(Add Parts A and B)
- ✓ **SUBTRACT**
- C. The total outstanding checks and withdrawals from the chart above...\$ _____
- ✓ **CALCULATE THE ENDING BALANCE**
(Part A + Part B - Part C)
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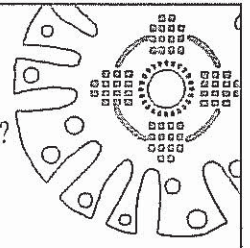
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IN CASE OF ERRORS OR QUESTIONS ABOUT YOUR OVERDRAFT LINE OF CREDIT (READY RESERVE)

Please see the section entitled **YOUR BILLING RIGHTS** on your Revolving Credit Statement.

Bank: Citizens Bank; Bank Account: 0133561801; Begin Check Number: 3957; End Check Number: 3997; Check Status: <All>

Bank	Account Number
Citizens Bank	0133561801

Paid Date	Check Number	Type	Vendor Name	Amount	Check Status
2/2/2018	3957	Accounts Payable	American Document Services	\$ 11.52	Paid
2/2/2018	3958	Accounts Payable	American Linen	\$ 173.85	Paid
2/2/2018	3959	Accounts Payable	Axiom	\$ 3,999.00	Paid
2/2/2018	3960	Accounts Payable	Eric Ahner	\$ 11.69	Paid
2/2/2018	3961	Accounts Payable	Johnstons's Ace Hardware	\$ 9.56	Paid
2/2/2018	3962	Accounts Payable	Las Cruces Public Schools	\$ 18,406.25	Paid
2/2/2018	3963	Accounts Payable	National Association for Bilingual Education	\$ 890.00	Paid
2/2/2018	3964	Accounts Payable	PCM-G	\$ 16,290.48	Paid
2/2/2018	3965	Accounts Payable	Sam's Club	\$ 50.00	Paid
2/2/2018	3966	Accounts Payable	Sonrisa Therapy Services	\$ 748.84	Paid
2/2/2018	3967	Payroll Liability	AFLAC	\$ 224.16	Paid
2/2/2018	3968	Payroll Liability	Globe Life	\$ 268.66	Paid
2/2/2018	3969	Payroll Liability	Liberty National Life Insurance	\$ 66.74	Paid
2/2/2018	3970	Payroll Liability	National Education Association - NM	\$ 485.60	Paid
2/2/2018	3971	Payroll Liability	Wage Works	\$ 25.00	Paid
2/13/2018	3972	Accounts Payable	April Larcher	\$ 455.47	Paid
2/13/2018	3973	Accounts Payable	Beatrice Jenkins	\$ 108.00	Paid
2/13/2018	3974	Accounts Payable	Brady Industries	\$ 73.12	Paid
2/13/2018	3975	Accounts Payable	City of Las Cruces	\$ 455.74	Paid
2/13/2018	3976	Accounts Payable	Comcast Cable	\$ 195.11	Paid
2/13/2018	3977	Accounts Payable	e3 MSR West	\$ 148.35	Paid
2/13/2018	3978	Accounts Payable	El Paso Electric	\$ 1,342.79	Paid
2/13/2018	3979	Accounts Payable	Emmanuel Diaz	\$ 780.00	Paid
2/13/2018	3980	Accounts Payable	German, Burnette & Associates, LLC	\$ 3,048.16	Paid
2/13/2018	3981	Accounts Payable	Las Cruces Radio Center	\$ 859.00	Paid
2/13/2018	3982	Accounts Payable	Office Depot	\$ 351.94	Paid
2/13/2018	3983	Accounts Payable	PCM-G	\$ 832.61	Paid
2/13/2018	3984	Accounts Payable	Siah Hemphill	\$ 1,444.57	Paid
2/13/2018	3985	Accounts Payable	Sonrisa Therapy Services	\$ 683.85	Paid
10/18/2017	3986	Accounts Payable	Sarah Dozier	\$ 10.92	Paid
2/21/2018	3987	Accounts Payable	Aprendamos Intervention Team PA	\$ 834.01	Paid
2/21/2018	3988	Accounts Payable	Cooperative Educational Services	\$ 744.36	Paid
2/21/2018	3989	Accounts Payable	Data Forms USA	\$ 111.88	Paid
2/21/2018	3990	Accounts Payable	Eric Ahner	\$ 75.00	Paid
2/21/2018	3991	Accounts Payable	Occupational Therapy Services	\$ 326.90	Paid
2/21/2018	3992	Accounts Payable	Refrigerated Solutions	\$ 96.40	Paid
2/21/2018	3993	Accounts Payable	Sarah Dozier	\$ 196.08	Paid
2/21/2018	3994	Accounts Payable	Sonrisa Therapy Services	\$ 1,049.30	Paid
2/21/2018	3995	Accounts Payable	Southwest Regional Education Center	\$ 4,166.67	Paid
2/21/2018	3996	Accounts Payable	Spectrum Technologies	\$ 215.21	Paid
	3997	Accounts Payable	Eric Ahner		Void

Subtotal	\$ 60,266.79
-----------------	---------------------

Total	\$ 60,266.79
--------------	---------------------

Bank	Account Number
Citizens Bank	0133561802

Paid Date	Check Number	Type	Vendor Name	Amount	Check Status
2/2/2018	1105	Accounts Payable	Jamie Sells	\$ 32.49	Paid
2/2/2018	1106	Accounts Payable	Johnstons's Ace Hardware	\$ 99.99	Paid
2/21/2018	1107	Accounts Payable	Eric Ahner	\$ 174.60	Paid

Bank: Citizens Bank; Bank Account: 0133561801; Begin Check Number: 3957; End Check Number: 3997; Check Status: <All>

Subtotal	\$ 4,184.37
Total	<u>\$ 9.56</u>

State of New Mexico
Public School Operating Budget - Actuals Expenditure Rollup Report
J. Paul Taylor 2017-2018 - Eighth Month (Feb) - Expenditure
UnSubmitted

Fund	Func	Obj	Job	Description	Budget	Adjustments	Adjusted Budget	Current Period	YTD	Encumbrance	Budget Balance	FTE
11000				Operational Instruction								
	1000			Salaries Expense								
11000	1000	51100	1411	Teachers-Grades 1-12	\$429,452.00	\$3,108.00	\$432,560.00	\$35,935.02	\$266,216.67	\$163,012.95	\$3,330.38	9.65
11000	1000	51100	1412	Teachers- Special Education	\$63,773.00	\$266.00	\$64,039.00	\$5,336.60	\$40,024.50	\$24,014.50	\$0.00	1.50
11000	1000	51100	1413	Teachers-Early Childhood Ed	\$42,404.00	(\$5,210.00)	\$37,194.00	\$2,968.34	\$22,262.55	\$13,357.45	\$1,574.00	1.00
11000	1000	51100	1422	Teachers Special Education - Gifted	\$58,132.00	\$0.00	\$58,132.00	\$4,844.34	\$36,332.55	\$21,799.45	\$0.00	0.90
11000	1000	51100	1611	Substitutes-Sick Leave	\$8,000.00	\$0.00	\$8,000.00	\$1,802.38	\$6,226.45	\$0.00	\$1,773.55	0.00
11000	1000	51100	1711	Instructional Assistants-Grades 1-12	\$21,184.00	\$1,461.00	\$22,645.00	\$1,887.08	\$14,153.10	\$8,491.90	\$0.00	1.00
11000	1000	51100	1712	Instructional Assistants-Special Education	\$18,074.00	\$375.00	\$18,449.00	\$1,537.42	\$11,530.65	\$6,918.35	\$0.00	1.00
11000	1000	51100		SUBTOTAL Salaries Expense	\$641,019.00	\$0.00	\$641,019.00	\$54,311.18	\$396,746.47	\$237,594.60	\$6,677.93	15.05
		51300		Additional Compensation								
11000	1000	51300	1411	Teachers-Grades 1-12	\$8,500.00	\$0.00	\$8,500.00	\$583.34	\$4,375.05	\$2,624.95	\$1,500.00	0.00
11000	1000	51300		SUBTOTAL Additional Compensation	\$8,500.00	\$0.00	\$8,500.00	\$583.34	\$4,375.05	\$2,624.95	\$1,500.00	0.00
11000	1000	52111		Educational Retirement	\$89,172.00	\$0.00	\$89,172.00	\$7,379.82	\$54,895.15	\$33,286.23	\$990.62	0.00
11000	1000	52112		ERA - Retiree Health	\$12,831.00	\$0.00	\$12,831.00	\$1,061.88	\$7,898.85	\$4,789.39	\$142.76	0.00
11000	1000	52210		FICA Payments	\$39,380.00	(\$1,325.00)	\$38,055.00	\$2,704.68	\$20,267.21	\$11,702.50	\$6,085.29	0.00
11000	1000	52220		Medicare Payments	\$9,477.00	\$0.00	\$9,477.00	\$796.00	\$5,816.94	\$3,472.27	\$187.79	0.00
11000	1000	52311		Health and Medical Premiums	\$62,105.00	(\$431.00)	\$61,674.00	\$4,817.22	\$35,511.93	\$20,876.01	\$5,286.06	0.00
11000	1000	52312		Life	\$1,016.00	\$110.00	\$1,126.00	\$84.60	\$639.20	\$383.05	\$103.75	0.00
11000	1000	52313		Dental	\$4,604.00	\$0.00	\$4,604.00	\$388.54	\$2,838.56	\$1,658.77	\$106.67	0.00
11000	1000	52314		Vision	\$665.00	\$40.00	\$705.00	\$63.38	\$421.25	\$270.61	\$13.14	0.00
11000	1000	52315		Disability	\$962.00	\$0.00	\$962.00	\$72.50	\$533.09	\$311.80	\$117.11	0.00
11000	1000	52316		Other Insurance	\$0.00	\$215.00	\$215.00	\$0.00	\$215.00	\$0.00	\$0.00	0.00
11000	1000	52710		Workers Compensation Premium	\$9,725.00	\$0.00	\$9,725.00	\$0.00	\$6,925.00	\$0.00	\$2,800.00	0.00
11000	1000	52720		Workers Compensation Employer's Fee	\$175.00	\$0.00	\$175.00	\$0.00	\$80.50	\$0.00	\$94.50	0.00
11000	1000	53330		Professional Development	\$0.00	\$11.00	\$11.00	\$75.00	\$85.92	\$0.00	(\$74.92)	0.00
11000	1000	53711		Other Charges	\$600.00	\$1,000.00	\$1,600.00	\$0.00	\$258.00	\$1,245.85	\$96.15	0.00
11000	1000	55817		Student Travel	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$190.28	\$0.00	\$809.72	0.00
11000	1000	55819		Employee Travel - Teachers	\$0.00	\$380.00	\$380.00	\$0.00	\$288.50	\$0.00	\$91.50	0.00
11000	1000	55915		Other Contract Services	\$225.00	\$0.00	\$225.00	\$0.00	\$0.00	\$0.00	\$225.00	0.00
11000	1000	56113		Software	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$4,345.00	\$0.00	\$655.00	0.00
11000	1000	56118		General Supplies and Materials	\$18,185.00	\$0.00	\$18,185.00	\$289.75	\$9,251.17	\$2,528.61	\$6,405.22	0.00
11000	1000	57332		Supply Assets (\$5,000 or less)	\$4,500.00	\$0.00	\$4,500.00	\$0.00	\$398.00	\$157.85	\$3,944.15	0.00
11000	1000			SUBTOTAL Instruction	\$909,141.00	\$0.00	\$909,141.00	\$72,627.89	\$551,981.07	\$320,902.49	\$36,257.44	15.05
	2000			Support Services								
	2100			Support Services-Students								
11000	2100	52710		Workers Compensation Premium	\$0.00	\$568.00	\$568.00	\$0.00	\$568.00	\$0.00	\$0.00	0.00
11000	2100	52720		Workers Compensation Employer's Fee	\$568.00	(\$568.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
11000	2100	53211		Diagnosticians - Contracted	\$7,000.00	\$0.00	\$7,000.00	\$2,188.93	\$5,610.94	\$1,425.70	(\$36.64)	0.00
11000	2100	53212		Speech Therapists - Contracted	\$15,593.00	\$0.00	\$15,593.00	\$2,481.99	\$19,220.92	\$18,409.25	(\$22,037.17)	0.00

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11000	2100	53213	Occupational Therapists - Contracted	\$2,000.00	\$0.00	\$2,000.00	\$326.90	\$1,508.15	\$1,528.10	(\$1,036.25)	0.00
11000	2100	53214	Therapists - Contracted	\$1,500.00	(\$1,500.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
11000	2100	53215	Psychologists/Counselors - Contracted	\$2,100.00	\$2,000.00	\$4,100.00	\$834.01	\$4,776.59	\$4,659.15	(\$5,335.74)	0.00
11000	2100	53711	Other Charges	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
11000	2100	55915	Other Contract Services	\$3,000.00	(\$2,476.00)	\$524.00	\$148.35	\$148.35	\$100.00	\$275.65	0.00
11000	2100	56118	General Supplies and Materials	\$400.00	\$0.00	\$400.00	\$0.00	\$22.39	\$0.00	\$377.61	0.00
11000	2100		SUBTOTAL Support Services-Students	\$32,161.00	(\$1,976.00)	\$30,185.00	\$5,980.18	\$31,855.34	\$26,122.20	(\$27,792.54)	0.00
	2200		Support Services-Instruction								
11000	2200	53414	Other Services	\$10,000.00	\$0.00	\$10,000.00	\$780.00	\$3,885.25	\$5,700.00	\$414.75	0.00
11000	2200	56114	Library And Audio-Visual	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$182.10	(\$182.10)	0.00
11000	2200		SUBTOTAL Support Services-Instruction	\$10,000.00	\$0.00	\$10,000.00	\$780.00	\$3,885.25	\$5,882.10	\$232.65	0.00
	2300		Support Services-General Administration								
		51100	Salaries Expense								
11000	2300	51100	1111 Superintendent	\$95,000.00	\$0.00	\$95,000.00	\$7,916.66	\$63,333.28	\$31,666.72	\$0.00	1.00
11000	2300	51100	1217 Secretarial/Clerical/Technical Assistants	\$24,703.00	\$2,697.00	\$27,400.00	\$2,283.34	\$17,125.05	\$10,274.95	\$0.00	1.20
11000	2300	51100	SUBTOTAL Salaries Expense	\$119,703.00	\$2,697.00	\$122,400.00	\$10,200.00	\$80,458.33	\$41,941.67	\$0.00	2.20
		51300	Additional Compensation								
11000	2300	51300	1217 Secretarial/Clerical/Technical Assistants	\$2,000.00	\$0.00	\$2,000.00	\$174.50	\$874.25	\$0.00	\$1,125.75	0.00
11000	2300	51300	SUBTOTAL Additional Compensation	\$2,000.00	\$0.00	\$2,000.00	\$174.50	\$874.25	\$0.00	\$1,125.75	0.00
11000	2300	52111	Educational Retirement	\$16,917.00	\$375.00	\$17,292.00	\$1,442.06	\$11,305.23	\$5,595.54	\$391.23	0.00
11000	2300	52112	ERA - Retiree Health	\$2,435.00	\$55.00	\$2,490.00	\$207.51	\$1,626.81	\$805.06	\$58.13	0.00
11000	2300	52210	FICA Payments	\$7,546.00	\$170.00	\$7,716.00	\$643.22	\$5,042.63	\$2,495.81	\$177.56	0.00
11000	2300	52220	Medicare Payments	\$1,736.00	\$70.00	\$1,806.00	\$150.43	\$1,179.34	\$583.70	\$42.96	0.00
11000	2300	52311	Health and Medical Premiums	\$7,786.00	\$10,392.00	\$18,178.00	\$1,387.62	\$8,619.03	\$6,779.84	\$2,779.13	0.00
11000	2300	52312	Life	\$113.00	\$53.00	\$166.00	\$12.46	\$95.80	\$58.75	\$11.45	0.00
11000	2300	52313	Dental	\$0.00	\$490.00	\$490.00	\$83.38	\$396.77	\$407.36	(\$314.13)	0.00
11000	2300	52314	Vision	\$120.00	\$85.00	\$205.00	\$14.48	\$96.10	\$70.72	\$38.18	0.00
11000	2300	52710	Workers Compensation Premium	\$1,552.00	\$0.00	\$1,552.00	\$0.00	\$1,552.00	\$0.00	\$0.00	0.00
11000	2300	52720	Workers Compensation Employer's Fee	\$28.00	\$0.00	\$28.00	\$0.00	\$12.20	\$0.00	\$15.80	0.00
11000	2300	53330	Professional Development	\$700.00	(\$100.00)	\$600.00	\$182.00	\$456.24	\$150.00	(\$6.24)	0.00
11000	2300	53411	Auditing	\$13,000.00	\$0.00	\$13,000.00	\$3,999.00	\$12,900.00	\$874.41	(\$774.41)	0.00
11000	2300	53413	Legal	\$3,000.00	\$0.00	\$3,000.00	\$3,048.16	\$5,608.76	\$431.26	(\$3,040.02)	0.00
11000	2300	53711	Other Charges	\$4,800.00	(\$500.00)	\$4,300.00	\$0.00	\$264.60	\$0.00	\$4,035.40	0.00
11000	2300	55812	Board Training	\$3,000.00	\$0.00	\$3,000.00	\$0.00	\$0.00	\$675.00	\$2,325.00	0.00
11000	2300	55813	Employee Travel - Non-Teachers	\$0.00	\$500.00	\$500.00	\$273.47	\$273.47	\$390.10	(\$163.57)	0.00
11000	2300	55915	Other Contract Services	\$3,625.00	\$0.00	\$3,625.00	\$0.00	\$0.00	\$1,700.00	\$1,925.00	0.00
11000	2300	56113	Software	\$500.00	(\$500.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
11000	2300	56115	Board Expenses	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$1,795.00	\$0.00	\$205.00	0.00
11000	2300	56118	General Supplies and Materials	\$1,000.00	\$0.00	\$1,000.00	\$62.19	\$338.57	\$68.84	\$592.59	0.00

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11000	2300	57332		Supply Assets (\$5,000 or less)	\$700.00	(\$148.00)	\$552.00	\$0.00	\$200.33	\$0.00	\$351.67	0.00
11000	2300			SUBTOTAL Support Services-General Administration	\$192,261.00	\$13,639.00	\$205,900.00	\$21,880.48	\$133,095.46	\$63,028.06	\$9,776.48	2.20
	2500			Central Services								
11000	2500	53414		Other Services	\$50,000.00	\$0.00	\$50,000.00	\$4,166.67	\$29,166.69	\$20,833.31	\$0.00	0.00
11000	2500	53711		Other Charges	\$300.00	\$0.00	\$300.00	\$0.00	\$0.00	\$0.00	\$300.00	0.00
11000	2500	56113		Software	\$13,500.00	\$0.00	\$13,500.00	\$0.00	\$12,745.20	\$0.00	\$754.80	0.00
11000	2500	56118		General Supplies and Materials	\$200.00	\$0.00	\$200.00	\$111.88	\$168.50	\$0.00	\$31.50	0.00
11000	2500			SUBTOTAL Central Services	\$64,000.00	\$0.00	\$64,000.00	\$4,278.55	\$42,080.39	\$20,833.31	\$1,086.30	0.00
	2600			Operation & Maintenance of Plant								
		51100		Salaries Expense								
11000	2600	51100	1615	Custodial	\$25,000.00	(\$6,300.00)	\$18,700.00	\$2,079.36	\$10,382.52	\$8,317.48	\$0.00	0.63
11000	2600	51100		SUBTOTAL Salaries Expense	\$25,000.00	(\$6,300.00)	\$18,700.00	\$2,079.36	\$10,382.52	\$8,317.48	\$0.00	0.63
11000	2600	52111		Educational Retirement	\$3,475.00	\$0.00	\$3,475.00	\$289.04	\$1,443.20	\$1,156.09	\$875.71	0.00
11000	2600	52112		ERA - Retiree Health	\$500.00	\$0.00	\$500.00	\$41.58	\$207.62	\$166.31	\$126.07	0.00
11000	2600	52210		FICA Payments	\$1,550.00	\$0.00	\$1,550.00	\$128.92	\$643.72	\$515.65	\$390.63	0.00
11000	2600	52220		Medicare Payments	\$363.00	\$0.00	\$363.00	\$30.16	\$150.56	\$120.63	\$91.81	0.00
11000	2600	52311		Health and Medical Premiums	\$6,663.00	(\$6,663.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
11000	2600	52312		Life	\$57.00	\$0.00	\$57.00	\$4.70	\$23.50	\$18.80	\$14.70	0.00
11000	2600	52313		Dental	\$374.00	\$0.00	\$374.00	\$0.00	\$0.00	\$0.00	\$374.00	0.00
11000	2600	52314		Vision	\$76.00	\$0.00	\$76.00	\$7.34	\$36.70	\$29.36	\$9.94	0.00
11000	2600	52315		Disability	\$0.00	\$57.00	\$57.00	\$6.32	\$31.60	\$25.28	\$0.12	0.00
11000	2600	52720		Workers Compensation Employer's Fee	\$10.00	\$0.00	\$10.00	\$0.00	\$2.30	\$0.00	\$7.70	0.00
11000	2600	54311		Maintenance & Repair - Furniture/Fixtures/Equipment	\$100.00	\$0.00	\$100.00	\$65.00	\$195.00	\$110.00	(\$205.00)	0.00
11000	2600	54312		Maintenance & Repair - Buildings and Grounds	\$1,500.00	\$6,243.00	\$7,743.00	\$0.00	\$6,765.00	\$0.00	\$978.00	0.00
11000	2600	54411		Electricity	\$22,000.00	\$0.00	\$22,000.00	\$1,342.79	\$13,177.30	\$6,166.64	\$2,656.06	0.00
11000	2600	54412		Natural Gas (Buildings)	\$2,500.00	\$0.00	\$2,500.00	\$241.74	\$736.99	\$705.00	\$1,058.01	0.00
11000	2600	54415		Water/Sewage	\$5,000.00	\$0.00	\$5,000.00	\$214.00	\$1,612.60	\$1,068.00	\$2,319.40	0.00
11000	2600	54416		Communication Services	\$2,640.00	\$0.00	\$2,640.00	\$195.11	\$1,547.75	\$800.00	\$292.25	0.00
11000	2600	54620		Rental - Equipment and Vehicles	\$2,520.00	\$0.00	\$2,520.00	\$215.21	\$1,655.98	\$820.00	\$44.02	0.00
11000	2600	55200		Property/Liability Insurance	\$16,221.00	\$0.00	\$16,221.00	\$0.00	\$16,221.00	\$0.00	\$0.00	0.00
11000	2600	55915		Other Contract Services	\$1,000.00	\$0.00	\$1,000.00	\$11.52	\$289.02	\$252.77	\$458.21	0.00
11000	2600	56118		General Supplies and Materials	\$4,000.00	\$0.00	\$4,000.00	\$409.56	\$3,409.92	\$494.34	\$95.74	0.00
11000	2600	57332		Supply Assets (\$5,000 or less)	\$5,000.00	(\$5,000.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
11000	2600			SUBTOTAL Operation & Maintenance of Plant	\$100,549.00	(\$11,663.00)	\$88,886.00	\$5,282.35	\$58,532.28	\$20,766.35	\$9,587.37	0.63
	2900			Other Support Services								
11000	2900	58213		Emergency Reserve	\$56,123.00	\$0.00	\$56,123.00	\$0.00	\$0.00	\$0.00	\$56,123.00	0.00
11000	2900	58215		Restricted Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00

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11000	2900			SUBTOTAL Other Support Services	\$56,123.00	\$0.00	\$56,123.00	\$0.00		\$0.00	\$56,123.00	0.00
11000	2000			SUBTOTAL Support Services	\$455,094.00	\$0.00	\$455,094.00	\$38,201.56	\$269,448.72	\$136,632.02	\$49,013.26	2.83
	3000			Operation of Non-Instructional Services								
	3100			Food Services Operations								
		51100		Salaries Expense								
11000	3100	51100	1617	Food Service	\$30,535.00	(\$253.00)	\$30,282.00	\$2,533.34	\$19,000.05	\$10,359.40	\$922.55	1.10
11000	3100	51100		SUBTOTAL Salaries Expense	\$30,535.00	(\$253.00)	\$30,282.00	\$2,533.34	\$19,000.05	\$10,359.40	\$922.55	1.10
11000	3100	52111		Educational Retirement	\$4,245.00	\$0.00	\$4,245.00	\$352.12	\$2,640.90	\$1,439.99	\$164.11	0.00
11000	3100	52112		ERA - Retiree Health	\$611.00	\$0.00	\$611.00	\$50.66	\$379.95	\$207.18	\$23.87	0.00
11000	3100	52210		FICA Payments	\$1,894.00	(\$17.00)	\$1,877.00	\$157.08	\$1,178.10	\$642.33	\$56.57	0.00
11000	3100	52220		Medicare Payments	\$443.00	\$0.00	\$443.00	\$36.74	\$275.55	\$150.21	\$17.24	0.00
11000	3100	52312		Life	\$46.00	\$7.00	\$53.00	\$5.18	\$39.44	\$18.00	(\$4.44)	0.00
11000	3100	52313		Dental	\$470.00	(\$2.00)	\$468.00	\$0.00	\$0.00	\$0.00	\$468.00	0.00
11000	3100	52314		Vision	\$82.00	\$0.00	\$82.00	\$0.00	\$0.00	\$0.00	\$82.00	0.00
11000	3100	52315		Disability	\$0.00	\$12.00	\$12.00	\$1.00	\$7.00	\$0.00	\$5.00	0.00
11000	3100	52710		Workers Compensation Premium	\$0.00	\$253.00	\$253.00	\$0.00	\$253.00	\$0.00	\$0.00	0.00
11000	3100	52720		Workers Compensation Employer's Fee	\$12.00	\$0.00	\$12.00	\$0.00	\$5.06	\$0.00	\$6.94	0.00
11000	3100	53330		Professional Development	\$500.00	\$0.00	\$500.00	\$0.00	\$305.92	\$0.00	\$194.08	0.00
11000	3100			SUBTOTAL Food Services Operations	\$38,838.00	\$0.00	\$38,838.00	\$3,136.12	\$24,084.97	\$12,817.11	\$1,935.92	1.10
11000	3000			SUBTOTAL Operation of Non-Instructional Services	\$38,838.00	\$0.00	\$38,838.00	\$3,136.12	\$24,084.97	\$12,817.11	\$1,935.92	1.10
11000				TOTAL Operational	\$1,403,073.00	\$0.00	\$1,403,073.00	\$113,965.57	\$845,514.76	\$470,351.62	\$87,206.62	18.98
14000				Total Instructional Materials Sub-Fund								
	1000			Instruction								
14000	1000	56111		Instructional Materials Cash - 50% Textbooks	\$35,022.00	\$648.00	\$35,670.00	\$0.00	\$3,330.60	\$91.98	\$32,247.42	0.00
14000	1000			SUBTOTAL Instruction	\$35,022.00	\$648.00	\$35,670.00	\$0.00	\$3,330.60	\$91.98	\$32,247.42	0.00
14000				TOTAL Total Instructional Materials Sub-Fund	\$35,022.00	\$648.00	\$35,670.00	\$0.00	\$3,330.60	\$91.98	\$32,247.42	0.00
21000				Food Services								
	3000			Operation of Non-Instructional Services								
	3100			Food Services Operations								
		51100		Salaries Expense								
21000	3100	51100	1617	Food Service	\$13,605.00	(\$1,040.00)	\$12,565.00	\$1,100.02	\$8,730.15	\$1,828.05	\$2,006.80	0.65
21000	3100	51100		SUBTOTAL Salaries Expense	\$13,605.00	(\$1,040.00)	\$12,565.00	\$1,100.02	\$8,730.15	\$1,828.05	\$2,006.80	0.65
21000	3100	52111		Educational Retirement	\$1,892.00	\$0.00	\$1,892.00	\$152.92	\$1,213.62	\$254.07	\$424.31	0.00

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Fund	Func	Obj	Job Description	Budget	Adjustments	Adjusted Budget	Current Period	YTD	Encumbrance	Budget Balance	FTE
21000	3100	52112	ERA - Retiree Health	\$273.00	\$0.00	\$273.00	\$22.00	\$174.60	\$36.54	\$61.86	0.00
21000	3100	52210	FICA Payments	\$844.00	\$0.00	\$844.00	\$68.20	\$541.26	\$113.31	\$189.43	0.00
21000	3100	52220	Medicare Payments	\$198.00	\$0.00	\$198.00	\$15.96	\$126.66	\$26.55	\$44.79	0.00
21000	3100	52312	Life	\$68.00	\$0.00	\$68.00	\$4.22	\$33.41	\$3.15	\$31.44	0.00
21000	3100	52313	Dental	\$118.00	\$0.00	\$118.00	\$0.00	\$0.00	\$0.00	\$118.00	0.00
21000	3100	52314	Vision	\$21.00	\$0.00	\$21.00	\$0.00	\$0.00	\$0.00	\$21.00	0.00
21000	3100	52315	Disability	\$0.00	\$40.00	\$40.00	\$3.02	\$21.14	\$0.00	\$18.86	0.00
21000	3100	52500	Unemployment Compensation	\$0.00	\$3,280.00	\$3,280.00	\$0.00	\$1,958.53	\$1,320.00	\$1.47	0.00
21000	3100	52720	Workers Compensation Employer's Fee	\$12.00	\$0.00	\$12.00	\$0.00	\$4.14	\$0.00	\$7.86	0.00
21000	3100	53711	Other Charges	\$250.00	\$0.00	\$250.00	\$50.00	\$250.00	\$0.00	\$0.00	0.00
21000	3100	54311	Maintenance & Repair - Furniture/Fixtures/Equipment	\$0.00	\$0.00	\$0.00	\$96.40	\$96.40	\$0.00	(\$96.40)	0.00
21000	3100	55915	Other Contract Services	\$1,790.00	\$0.00	\$1,790.00	\$173.85	\$1,049.23	\$725.00	\$15.77	0.00
21000	3100	56113	Software	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00
21000	3100	56116	Food	\$50,000.00	(\$3,280.00)	\$46,720.00	\$3,542.98	\$22,904.89	\$17,644.94	\$6,170.17	0.00
21000	3100	56118	General Supplies and Materials	\$500.00	\$0.00	\$500.00	\$73.12	\$241.95	\$361.14	(\$103.09)	0.00
21000	3100	57332	Supply Assets (\$5,000 or less)	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$740.76	\$0.00	\$259.24	0.00
21000	3100		SUBTOTAL Food Services Operations	\$70,571.00	\$0.00	\$70,571.00	\$5,302.69	\$38,086.74	\$22,312.75	\$10,171.51	0.65
21000	3000		SUBTOTAL Operation of Non-Instructional Services	\$70,571.00	\$0.00	\$70,571.00	\$5,302.69	\$38,086.74	\$22,312.75	\$10,171.51	0.65
21000			TOTAL Food Services	\$70,571.00	\$0.00	\$70,571.00	\$5,302.69	\$38,086.74	\$22,312.75	\$10,171.51	0.65
23000			Non-Instructional Support Instruction								
	1000										
23000	1000	53711	Other Charges	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$0.00	\$220.00	\$1,280.00	0.00
23000	1000	55813	Employee Travel - Non-Teachers	\$0.00	\$425.00	\$425.00	\$0.00	\$210.92	\$0.00	\$214.08	0.00
23000	1000	55817	Student Travel	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$1,400.00	\$416.30	\$3,183.70	0.00
23000	1000	55819	Employee Travel - Teachers	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00
23000	1000	55915	Other Contract Services	\$15,000.00	\$0.00	\$15,000.00	\$0.00	\$5,313.92	\$975.00	\$8,711.08	0.00
23000	1000	56118	General Supplies and Materials	\$43,771.00	(\$425.00)	\$43,346.00	\$307.08	\$7,040.22	\$2,049.10	\$34,256.68	0.00
23000	1000	57332	Supply Assets (\$5,000 or less)	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$2,091.00	\$483.92	\$7,425.08	0.00
23000	1000		SUBTOTAL Instruction	\$76,271.00	\$0.00	\$76,271.00	\$307.08	\$16,056.06	\$4,144.32	\$56,070.62	0.00
23000			TOTAL Non-Instructional Support	\$76,271.00	\$0.00	\$76,271.00	\$307.08	\$16,056.06	\$4,144.32	\$56,070.62	0.00
24000			Federal Flow-through Grants								
24101			Title I - ESEA Instruction								
	1000										
		51100	Salaries Expense								
24101	1000	51100	1411 Teachers-Grades 1-12	\$26,301.00	\$0.00	\$26,301.00	\$2,191.66	\$16,437.45	\$0.00	\$9,863.55	0.50
24101	1000	51100	SUBTOTAL Salaries Expense	\$26,301.00	\$0.00	\$26,301.00	\$2,191.66	\$16,437.45	\$0.00	\$9,863.55	0.50

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Fund	Func	Obj	Job	Description	Budget	Adjustments	Adjusted Budget	Current Period	YTD	Encumbrance	Budget Balance	FTE
24101	1000	52111		Educational Retirement	\$3,656.00	\$0.00	\$3,656.00	\$304.64	\$2,284.80	\$0.00	\$1,371.20	0.00
24101	1000	52112		ERA - Retiree Health	\$527.00	\$0.00	\$527.00	\$43.82	\$328.65	\$0.00	\$198.35	0.00
24101	1000	52210		FICA Payments	\$1,631.00	\$0.00	\$1,631.00	\$135.88	\$1,019.10	\$0.00	\$611.90	0.00
24101	1000	52220		Medicare Payments	\$382.00	\$0.00	\$382.00	\$31.78	\$238.35	\$0.00	\$143.65	0.00
24101	1000	52312		Life	\$59.00	\$0.00	\$59.00	\$4.70	\$35.25	\$0.00	\$23.75	0.00
24101	1000	52720		Workers Compensation Employer's Fee	\$10.00	\$0.00	\$10.00	\$0.00	\$4.60	\$0.00	\$5.40	0.00
24101	1000	56118		General Supplies and Materials	\$1,514.00	\$0.00	\$1,514.00	\$0.00	\$722.05	\$0.00	\$791.95	0.00
24101	1000			SUBTOTAL Instruction	\$34,080.00	\$0.00	\$34,080.00	\$2,712.48	\$21,070.25	\$0.00	\$13,009.75	0.50
24101				TOTAL Title I - ESEA	\$34,080.00	\$0.00	\$34,080.00	\$2,712.48	\$21,070.25	\$0.00	\$13,009.75	0.50
24106				Entitlement IDEA-B								
	1000			Instruction								
		51100		Salaries Expense								
24106	1000	51100	1712	Instructional Assistants-Special Education	\$25,301.00	\$550.00	\$25,851.00	\$3,503.82	\$25,777.64	\$0.00	\$73.36	1.40
24106	1000	51100		SUBTOTAL Salaries Expense	\$25,301.00	\$550.00	\$25,851.00	\$3,503.82	\$25,777.64	\$0.00	\$73.36	1.40
24106	1000	52111		Educational Retirement	\$3,517.00	\$67.00	\$3,584.00	\$487.04	\$3,583.16	\$0.00	\$0.84	0.00
24106	1000	52112		ERA - Retiree Health	\$507.00	\$9.00	\$516.00	\$70.08	\$515.57	\$0.00	\$0.43	0.00
24106	1000	52210		FICA Payments	\$1,569.00	\$30.00	\$1,599.00	\$217.22	\$1,598.10	\$0.00	\$0.90	0.00
24106	1000	52220		Medicare Payments	\$367.00	\$7.00	\$374.00	\$50.80	\$373.73	\$0.00	\$0.27	0.00
24106	1000	52311		Health and Medical Premiums	\$7,313.00	\$0.00	\$7,313.00	\$1,153.40	\$7,908.37	\$0.00	(\$595.37)	0.00
24106	1000	52312		Life	\$79.00	\$5.00	\$84.00	\$11.04	\$78.10	\$0.00	\$5.90	0.00
24106	1000	52313		Dental	\$685.00	\$0.00	\$685.00	\$95.92	\$577.19	\$0.00	\$107.81	0.00
24106	1000	52314		Vision	\$167.00	\$0.00	\$167.00	\$17.78	\$121.51	\$0.00	\$45.49	0.00
24106	1000	52315		Disability	\$70.00	\$0.00	\$70.00	\$0.00	\$0.00	\$0.00	\$70.00	0.00
24106	1000	52720		Workers Compensation Employer's Fee	\$14.00	\$0.00	\$14.00	\$0.00	\$10.80	\$0.00	\$3.20	0.00
24106	1000	56118		General Supplies and Materials	\$750.00	\$0.00	\$750.00	\$0.00	\$91.77	\$0.00	\$658.23	0.00
24106	1000	57332		Supply Assets (\$5,000 or less)	\$3,500.00	(\$668.00)	\$2,832.00	\$0.00	\$849.99	\$0.00	\$1,982.01	0.00
24106	1000			SUBTOTAL Instruction	\$43,839.00	\$0.00	\$43,839.00	\$5,607.10	\$41,485.93	\$0.00	\$2,353.07	1.40
24106				TOTAL Entitlement	\$43,839.00	\$0.00	\$43,839.00	\$5,607.10	\$41,485.93	\$0.00	\$2,353.07	1.40
				IDEA-B								
24154				Teacher/Principal								
	1000			Training & Recruiting								
		51300		Instruction								
				Additional Compensation								
24154	1000	51300	1411	Teachers-Grades 1-12	\$4,950.00	(\$528.00)	\$4,422.00	\$0.00	\$2,500.00	\$0.00	\$1,922.00	0.00
24154	1000	51300		SUBTOTAL Additional Compensation	\$4,950.00	(\$528.00)	\$4,422.00	\$0.00	\$2,500.00	\$0.00	\$1,922.00	0.00
24154	1000	52111		Educational Retirement	\$0.00	\$348.00	\$348.00	\$0.00	\$347.50	\$0.00	\$0.50	0.00
24154	1000	52112		ERA - Retiree Health	\$0.00	\$50.00	\$50.00	\$0.00	\$50.00	\$0.00	\$0.00	0.00
24154	1000	52210		FICA Payments	\$0.00	\$93.00	\$93.00	\$0.00	\$93.00	\$0.00	\$0.00	0.00
24154	1000	52220		Medicare Payments	\$0.00	\$37.00	\$37.00	\$0.00	\$36.25	\$0.00	\$0.75	0.00
24154	1000	53330		Professional Development	\$2,105.00	\$0.00	\$2,105.00	\$1,194.08	\$1,998.79	\$1,338.84	(\$1,232.63)	0.00
24154	1000			SUBTOTAL Instruction	\$7,055.00	\$0.00	\$7,055.00	\$1,194.08	\$5,025.54	\$1,338.84	\$690.62	0.00

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Fund	Func	Obj	Job	Description	Budget	Adjustments	Adjusted Budget	Current Period	YTD	Encumbrance	Budget Balance	FTE
	2000			Support Services								
	2300			Support Services-General Administration								
24154	2300	53330		Professional Development	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$981.18	\$75.00	\$943.82	0.00
24154	2300			SUBTOTAL Support Services-General Administration	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$981.18	\$75.00	\$943.82	0.00
24154	2000			SUBTOTAL Support Services	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$981.18	\$75.00	\$943.82	0.00
24154				TOTAL	\$9,055.00	\$0.00	\$9,055.00	\$1,194.08	\$6,006.72	\$1,413.84	\$1,634.44	0.00
				Teacher/Principal Training & Recruiting								
24000				TOTAL Federal Flow-through Grants	\$86,974.00	\$0.00	\$86,974.00	\$9,513.66	\$68,562.90	\$1,413.84	\$16,997.26	1.90
25000				Federal Direct Grants								
25153				Title XIX MEDICAID 3/21 Years								
	2000			Support Services								
	2100			Support Services-Students								
25153	2100	56118		General Supplies and Materials	\$900.00	\$0.00	\$900.00	\$11.69	\$39.08	\$80.71	\$780.21	0.00
25153	2100			SUBTOTAL Support Services-Students	\$900.00	\$0.00	\$900.00	\$11.69	\$39.08	\$80.71	\$780.21	0.00
25153	2000			SUBTOTAL Support Services	\$900.00	\$0.00	\$900.00	\$11.69	\$39.08	\$80.71	\$780.21	0.00
25153				TOTAL Title XIX MEDICAID 3/21 Years	\$900.00	\$0.00	\$900.00	\$11.69	\$39.08	\$80.71	\$780.21	0.00
25000				TOTAL Federal Direct Grants	\$900.00	\$0.00	\$900.00	\$11.69	\$39.08	\$80.71	\$780.21	0.00
26000				Local Grants								
26204				Spaceport GRT Grant – Dona Ana County Instruction								
	1000											
26204	1000	55817		Student Travel	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00	0.00
26204	1000	56118		General Supplies and Materials	\$3,015.00	\$0.00	\$3,015.00	\$0.00	\$0.00	\$0.00	\$3,015.00	0.00
26204	1000	57332		Supply Assets (\$5,000 or less)	\$4,895.00	\$12,764.00	\$17,659.00	\$17,123.09	\$17,123.09	\$912.54	(\$376.63)	0.00
26204	1000			SUBTOTAL Instruction	\$9,410.00	\$12,764.00	\$22,174.00	\$17,123.09	\$17,123.09	\$912.54	\$4,138.37	0.00
26204				TOTAL Spaceport GRT Grant – Dona Ana County	\$9,410.00	\$12,764.00	\$22,174.00	\$17,123.09	\$17,123.09	\$912.54	\$4,138.37	0.00
26000				TOTAL Local Grants	\$9,410.00	\$12,764.00	\$22,174.00	\$17,123.09	\$17,123.09	\$912.54	\$4,138.37	0.00
27000				State Flow-through Grants								
27107				27107 GOB Library								

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Fund	Func	Obj	Job	Description	Budget	Adjustments	Adjusted Budget	Current Period	YTD	Encumbrance	Budget Balance	FTE
	2000			Support Services								
	2200			Support Services-Instruction								
27107	2200	56114		Library And Audio-Visual	\$0.00	\$2,787.00	\$2,787.00	\$0.00	\$0.00	\$989.00	\$1,798.00	0.00
27107	2200			SUBTOTAL Support Services-Instruction	\$0.00	\$2,787.00	\$2,787.00	\$0.00	\$0.00	\$989.00	\$1,798.00	0.00
27107	2000			SUBTOTAL Support Services	\$0.00	\$2,787.00	\$2,787.00	\$0.00	\$0.00	\$989.00	\$1,798.00	0.00
27107				TOTAL 27107 GOB Library	\$0.00	\$2,787.00	\$2,787.00	\$0.00	\$0.00	\$989.00	\$1,798.00	0.00
27000				TOTAL State Flow-through Grants	\$0.00	\$2,787.00	\$2,787.00	\$0.00	\$0.00	\$989.00	\$1,798.00	0.00
31200				Public School Capital Outlay								
	4000			Capital Outlay								
31200	4000	54610		Rental - Land and Buildings	\$0.00	\$147,250.00	\$147,250.00	\$18,406.25	\$73,625.00	\$73,625.00	\$0.00	0.00
31200	4000			SUBTOTAL Capital Outlay	\$0.00	\$147,250.00	\$147,250.00	\$18,406.25	\$73,625.00	\$73,625.00	\$0.00	0.00
31200				TOTAL Public School Capital Outlay	\$0.00	\$147,250.00	\$147,250.00	\$18,406.25	\$73,625.00	\$73,625.00	\$0.00	0.00
31700				Capital Improvements SB-9								
	4000			Capital Outlay								
31700	4000	57332		Supply Assets (\$5,000 or less)	\$9,953.00	\$0.00	\$9,953.00	\$394.00	\$394.00	\$0.00	\$9,559.00	0.00
31700	4000			SUBTOTAL Capital Outlay	\$9,953.00	\$0.00	\$9,953.00	\$394.00	\$394.00	\$0.00	\$9,559.00	0.00
31700				TOTAL Capital Improvements SB-9	\$9,953.00	\$0.00	\$9,953.00	\$394.00	\$394.00	\$0.00	\$9,559.00	0.00
ALL				TOTAL BUDGET	\$1,692,174.00	\$163,449.00	\$1,855,623.00	\$165,024.03	\$1,062,732.23	\$573,921.76	\$218,969.01	21.53

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Fund	Obj	Description	Budget	Adjustments	Adjusted Budget	Current Period	YTD	Budget Balance
11000		Operational						
11000	41920	Contributions and Donatio	\$0.00	\$0.00	\$0.00	\$0.00	(\$50.00)	\$50.00
11000	41980	Refund of Prior Year's Ex	\$0.00	\$0.00	\$0.00	\$0.00	\$46,373.75	(\$46,373.75)
11000	43101	State Equalization Guaran	\$1,282,153.00	\$0.00	\$1,282,153.00	\$116,995.00	\$873,049.00	\$409,104.00
11000		TOTAL Operational	\$1,282,153.00	\$0.00	\$1,282,153.00	\$116,995.00	\$919,372.75	\$362,780.25
14000		Total Instructional Mater						
14000	43211	Instructional Materials 5	\$5,682.00	\$648.00	\$6,330.00	\$0.00	\$5,697.17	\$632.83
14000		TOTAL Total Instructional	\$5,682.00	\$648.00	\$6,330.00	\$0.00	\$5,697.17	\$632.83
21000		Food Services						
21000	41603	Fees – Adults/Food Servic	\$1,000.00	\$0.00	\$1,000.00	\$130.00	\$452.90	\$547.10
21000	41604	Fees – Students/Food Serv	\$26,500.00	\$0.00	\$26,500.00	\$3,280.60	\$18,336.30	\$8,163.70
21000	44500	Restricted Grants – Feder	\$34,000.00	\$0.00	\$34,000.00	\$6,317.38	\$24,372.01	\$9,627.99
21000		TOTAL Food Services	\$61,500.00	\$0.00	\$61,500.00	\$9,727.98	\$43,161.21	\$18,338.79
23000		Non-Instructional Support						
23000	41701	Fees – Activities	\$1,500.00	\$0.00	\$1,500.00	\$372.00	\$21,846.86	(\$20,346.86)
23000	41705	Fees – Users	\$32,000.00	\$0.00	\$32,000.00	\$0.00	\$2,662.66	\$29,337.34
23000	41920	Contributions and Donatio	\$5,200.00	\$0.00	\$5,200.00	\$445.36	\$9,047.74	(\$3,847.74)
23000		TOTAL Non-Instructional	\$38,700.00	\$0.00	\$38,700.00	\$817.36	\$33,557.26	\$5,142.74
24000		Federal Flow-through						
24101		Title I - ESEA						
24101	44500	Restricted Grants – Feder	\$21,714.00	\$0.00	\$21,714.00	\$5,640.64	\$22,609.89	(\$895.89)
24101	44504	Federal Flowthrough Prior	\$12,366.00	\$0.00	\$12,366.00	\$0.00	\$0.00	\$12,366.00
24101		TOTAL Title I - ESEA	\$34,080.00	\$0.00	\$34,080.00	\$5,640.64	\$22,609.89	\$11,470.11
24106		Entitlement IDEA-B						
24106	44500	Restricted Grants – Feder	\$37,580.00	\$0.00	\$37,580.00	\$5,612.51	\$33,623.87	\$3,956.13
24106	44504	Federal Flowthrough Prior	\$6,259.00	\$0.00	\$6,259.00	\$0.00	\$0.00	\$6,259.00
24106		TOTAL Entitlement IDEA-B	\$43,839.00	\$0.00	\$43,839.00	\$5,612.51	\$33,623.87	\$10,215.13
24154		Teacher/Principal Trainin						
24154	44500	Restricted Grants – Feder	\$4,671.00	\$0.00	\$4,671.00	\$1,191.05	\$4,812.64	(\$141.64)
24154	44504	Federal Flowthrough Prior	\$4,384.00	\$0.00	\$4,384.00	\$0.00	\$0.00	\$4,384.00
24154		TOTAL Teacher/Principal T	\$9,055.00	\$0.00	\$9,055.00	\$1,191.05	\$4,812.64	\$4,242.36
24000		TOTAL Federal Flow-	\$86,974.00	\$0.00	\$86,974.00	\$12,444.20	\$61,046.40	\$25,927.60
25000		Federal Direct Grants						
25153		Title XIX MEDICAID 3/21 Y						
25153	44301	Other Restricted Grants –	\$720.00	\$0.00	\$720.00	\$0.00	\$532.58	\$187.42
25153		TOTAL Title XIX MEDICAID	\$720.00	\$0.00	\$720.00	\$0.00	\$532.58	\$187.42

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Fund	Obj	Description	Budget	Adjustments	Adjusted Budget	Current Period	YTD	Budget Balance
25000		TOTAL Federal Direct	\$720.00	\$0.00	\$720.00	\$0.00	\$532.58	\$187.42
26000		Local Grants						
26204		Spaceport GRT Grant – Don						
26204	41921	Instructional - Categorical	\$0.00	\$12,764.00	\$12,764.00	\$0.00	\$12,764.02	(\$0.02)
26204		TOTAL Spaceport GRT Grant	\$0.00	\$12,764.00	\$12,764.00	\$0.00	\$12,764.02	(\$0.02)
26000		TOTAL Local Grants	\$0.00	\$12,764.00	\$12,764.00	\$0.00	\$12,764.02	(\$0.02)
27000		State Flow-through Grants						
27107		27107 GOB Library						
27107	43202	State Flow-through Grants	\$0.00	\$2,787.00	\$2,787.00	\$0.00	\$0.00	\$2,787.00
27107		TOTAL 27107 GOB Library	\$0.00	\$2,787.00	\$2,787.00	\$0.00	\$0.00	\$2,787.00
27000		TOTAL State Flow-	\$0.00	\$2,787.00	\$2,787.00	\$0.00	\$0.00	\$2,787.00
31200		Public School Capital Out						
31200	43209	PSCOC Awards	\$0.00	\$147,250.00	\$147,250.00	\$18,406.25	\$73,625.00	\$73,625.00
31200		TOTAL Public School Capit	\$0.00	\$147,250.00	\$147,250.00	\$18,406.25	\$73,625.00	\$73,625.00
31700		Capital Improvements SB-9						
31700	43204	Prior Year Balances	\$9,953.00	\$0.00	\$9,953.00	\$0.00	\$0.00	\$9,953.00
31700		TOTAL Capital Improvement	\$9,953.00	\$0.00	\$9,953.00	\$0.00	\$0.00	\$9,953.00
ALL		TOTAL BUDGET	\$1,485,682.00	\$163,449.00	\$1,649,131.00	\$158,390.79	\$1,149,756.39	\$499,374.61

J. Paul Taylor Academy

2019-2019 School Calendar (GC Approved --/--/----)

July 2018						
Su	M	Tu	W	Th	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

August 2018						
Su	M	Tu	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

September 2018						
Su	M	Tu	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

October 2018						
Su	M	Tu	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

November 2018						
Su	M	Tu	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

December 2018						
Su	M	Tu	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

January 2019						
Su	M	Tu	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

February 2019						
Su	M	Tu	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28		

March 2019						
Su	M	Tu	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

April 2019						
Su	M	Tu	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

May 2019						
Su	M	Tu	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

June 2019						
Su	M	Tu	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						



School Closed/ Holidays



Teacher in-Service Day (no school)



Students in class half day/
Staff Development half day



First and Last Day of School



Quarter Closes



Parent/Teacher Conferences
(No school for students)



WATER SMART LANDSCAPING LLC.

"Providing Custom Outdoor Living"

Alex Petermeier

Horticulturist-Landscape Designer

Owner And Operator

To: J. Paul Taylor Academy
Attn: Arthur Berkson

From: Alex Petermeier

Date: January 9, 2018

Re: Landscape/Irrigation Construction in the back area of the building utilized as the playground area.

On behalf of Water Smart Landscaping I would like to thank you for the opportunity to bid your project. I do want to assure you, if we are your selected business, I promise to provide a product and customer service that exceeds your expectations. I will work diligently to complete your project on schedule and on budget.

There are many different options in design, construction, install material, etc., along with many other factors affecting the bottom dollar of your project. With this in mind, I encourage you to please set up a meeting with me so that I can discuss, and answer any questions regarding the install, price, and options to lower the final bid proposal amount. I would be more than happy to discuss possible options to complete your project, and hopefully work around the budget which you may have.

If there are any questions please feel free to contact me to discuss your bid in detail. I am available at 575-496-1971. Thank you again for the opportunity, and we look forward to working with you in the near future.

Alex Petermeier





WATER SMART LANDSCAPING LLC.

"Providing Custom Outdoor Living"

Alex Petermeier

Horticulturist-Landscape Designer

Owner And Operator

BID PROPOSAL

Lic. #365135

To: J. Paul Taylor Academy

Attn: Arthur Berkson

Address:

402 West Court Avenue

Las Cruces, New Mexico 88005

Arthur Cell: 708-822-2798

From: Alex Petermeier

Date: January 9, 2018

RE: Landscape/Irrigation Construction in the back area of the building being utilized as the playground area.

We propose to provide materials and labor as needed for the following:

1. Demolition and Grading:

- All unwanted weeds, existing Bermuda grass, mounds of soil, piles of rocks, construction/landscape debris, etc., in the playground area that will not be utilized in the newly constructed landscape and irrigation design, will be demoed, removed, and hauled off.



- Overall positive grading will be away from the dwelling, and directed as best as possible to the ponding areas in accordance with the architectural plans, local codes, and the existing layout of the area "provided by other".
- Minor grading will also occur insuring positive grading away from any hardscapes as best as possible.
- The entire playground area will be fine graded insuring all areas are free of any major humps and depressions in preparation for the entire landscape installation.

2. Irrigation System:

- No backflow will be installed by us, but the use of the existing backflow device will be required.
 - i. Before the installation of the irrigation system, a certified backflow inspector will test the RPA to insure that it is properly working, and if the backflow fails to comply within city codes, and standards, an installation of a new RPA will be installed, and charge will be incurred above and beyond the original Bid Proposal amount.
 - ii. If an existing RPA backflow is not currently installed, an upgrade of the system to an RPA will be required for an additional charge above and beyond the original Bid Proposal amount.
- The source of water for the newly installed irrigation system will connect to the 1 1/2" PVC in the back playground area, per the as built plans.
- Includes 2 independent Hunter Series Control valves with filters and pressure regulators for the drip irrigation system.
 - i. One valve will be designated for all the plant material nearest the building, and a second valve will be designated for the far East side of the playground where the ponding area is located.
- All newly installed plant material will receive Rainbird Xeri-Bug compensating emitters.

- i. The number (Amount), and type (GPH) of emitter will vary on the size and variety of tree/shrub/plant.
 - Includes 4 independent Hunter Series Control valves with filters and pressure regulators for the Toro Sub Surface Turf irrigation system.
 - i. Toro DL2000, .53 GPH tubing, and all necessary sub surface irrigation components will be installed for the turf irrigation system.
 - ii. The Toro DL 2000, .53 GPH tubing will only be installed in the main playground field.
 - One outdoor Hunter Pro-C control box (Timer) will be installed with the installation of wire and dry splices near a plug "provided by other".
 - i. If desired for an additional cost, a Hunter PRO-HC, Web Based Controller (Timer) can be installed with the installation of wire and dry splices in an area near a plug "provided by other".
 - Includes the installation of PVC sleeves throughout the playground area under all new/existing hardscapes where sleeves are needed.
 - The entire irrigation system includes all necessary components to complete a workable system, such as, but not limited to: SCH 80 and SCH 40 pipe with fittings, 1/2" and 1/4" poly with compression fittings, shut off valves, valve boxes, landscape pins, and all Ewing type commercial fittings.
3. Plant Material (Specific Plant Names Can Be Discussed Upon Installation):
- 20-#24 Trees
 - i. The substitution of #15 size trees from the #24 size trees that are bid can decrease the price in both material, and labor.
 - 30-#5 Shrubs
 - All new plant material will be provided and installed with a starter fertilizer.

4. Decorative Ground Cover (Approximate Values):

- Includes providing and installing 132 tons of sand.
 - i. The sand will be tilled into the field area aiding in the soil mixture, creating a better subgrade for the new sod installation.
 - ii. The sand will also be used for leveling the entire field area decreasing the trip hazard due to the elevation differences created by the concrete curbs.
 - iii. The sand will also fill a sandbox area that will be part of the new landscape design/construction.
 - iv. Installing the sand for the leveling, and better subgrade for the new sod installation is recommended, but can also be removed for material, and labor savings.
- Includes providing and installing 96 tons of ¾" Tan Rock for all the landscaped areas with plant material.
- Includes providing and installing 36 tons of 3/8" Arroyo rock which will be used as the base layer for the track to aid in water percolation.
 - i. Not installing the Arroyo rock base, and only installing a crusher fine track will save in material, and labor costs.
- Includes providing and installing 60 tons of Grey Crusher Fines rock which will be used as the finish layer of the track.
 - i. Once the crusher fines are installed, the area will be compacted and ready to use as a track.
- Includes providing and installing 3,000 SF of IPEMA Certified Playground Mulch in the area designated for the future installation of playground equipment, and around all the play areas; basketball courts, four square areas, and sand box area.
 - i. All mulch will be installed at a thickness of approximately 3"-4" that will not cover the proper thickness of mulch under a playground structure.

- ii. The minimum thickness of mulch for the “fall standards” in playground equipment is approximately 12” thick, but will all vary on the type of playground structure that is installed.
- iii. The required thickness of mulch can be installed at a charge above and beyond the bid proposal amount if the playground equipment specifications are available.

5. Weed Barrier Fabric:

- Commercial nonwoven weed barrier, g.c.i. architects choice 295 series 3 ounce, will be used under all new ground cover installation.
 - i. Weed barrier will not be installed under the certified playground mulch.

6. Boulders: (Approximate Sizes)

- Will provide and install 12-1'X2'-2'X3' Tan boulders that will be installed throughout the landscape.
 - i. Removing the boulders from the landscape can save in both material, and labor on the final price.

7. Sod (Approximate Values):

- Includes providing and installing 16,000 SF of Tifway with a starter fertilizer in the playground field area.

8. Concrete Curbs (Approximate Values):

- Includes providing and installing a total of 200 LF of 6” wide, and 3”-4” thick grey concrete borders.
 - i. The concrete borders will define the areas between the turf, and certified mulch areas.
 - ii. The concrete borders will also be used to define, and create the sand box area.

9. French Drains:

- In the back area near the building, four French Drains will be constructed to aid in the water runoff from the roof drains.

10. Labor and Machinery:

- All labor and machinery to complete the Landscape and Irrigation construction is all included in the final price.

Total Price

For The Landscape/Irrigation Construction in the back area of the building being utilized as the playground area.

**\$68,762.19 Sixty Eight Thousand Seven Hundred Sixty
Two and 19/100 Dollars**

30% Down, 20% Once The Demolition And Grading Is Complete, 15% Once the Concrete Borders Are Installed, 10% Once The Track Is Complete, 10% Once The Plants Have Been Installed, 10% Once The Irrigation Is Installed, And Final Payment Upon Substantial Completion.

Subtotal: \$63,485.00 City Tax: \$5,277.19 Total with Tax: \$68,762.19

Approximate Cost Breakdowns:

The cost breakdowns listed below cannot be accepted as a stand-alone price to be installed. The cost breakdowns are calculated as if the whole job was to be completed, and these particular breakdowns are only a partial price of the entire job cost. If desired to eliminate any of the listed breakdowns and their price, you may simply subtract the cost of the breakdown from the final Bid Proposal price to receive an estimated final cost, not a true Bid Proposal.

- Remove the TorDL2000 sub-surface irrigation, and install a Hunter sprinkler irrigation system for the same area.

Estimated Price With Tax: \$7,365.25

Seven Thousand Three Hundred Sixty Five and 25/100 Dollars

All material is guaranteed to be as specified. All work is to be completed in a substantial workmanlike manner according to specifications submitted per standard practices. This Landscape Proposal is an actual Bid and the price will not change unless there is any alteration or deviation from above specifications involving extra costs, which will then, become an extra charge over and above the Proposal Total Price.

Our workers are fully covered by workmen's compensation insurance. Hard dig encounter is not included and any use of jackhammer, hoe ram, etc. and will be charged extra.

Note: Where applicable, all installation aspects of the construction will be that positive drainage is away from the dwelling, with only an exception, in which existing elements or overall grade does not allow for proper drainage. In these few cases Water Smart Landscaping LLC. is not responsible for the overall grading.

Note: One (1) year limited warranty on irrigation parts only installed by Water Smart Landscaping LLC. Irrigation system is not warranted against freezing, misuse or abuse.

Note: Thirty (30) day limited warranty on plant material and sod. No warranty expressed or implied is given on any bare root palm, cactus, special order plant material, or cool season turf. Plant replacements under the warranty will all be completed (installed) in one visit with plant material only being replaced one time. If 25% or greater of the sod area or 25% or greater of the total amount of plants fail within the warranty period, warranty is void due to uncontrollable circumstances above and beyond Water Smart Landscaping's control. Warranty does not cover any plant material damaged by human traffic or damage caused by either domestic or wild animals. Warranty excludes "Acts of God" including but not limited to: extremely low temperatures (below 10 degrees Fahrenheit), high winds (above 45 mph), power failures, lack of water supply etc. In case of irrigation failure, Water Smart Landscaping must be notified within 24 hours of failure or warranty is void. Irrigation timer is set by Water Smart Landscaping LLC. employees but will not be maintained by Water Smart Landscaping LLC. Warranty of plant material is void if automatic control box (timer) has been set incorrectly by the homeowner. Control Box (timer) must be set to water correctly depending on the season.

Note: Ninety (90) day limited warranty on the installation of the decorative ground cover. Decorative ground cover rock and boulders are specified in the Bid Proposal according to size and color, but because rock is a natural material and there are variables in conjunction with the mining process, rock may not be the exact size and color as specified above, matching a sample previously provided, or match existing rock of the same size and color already existing on the property.

Note: Ninety (90) day limited warranty on the installation of the weed fabric/barrier. Weed fabric/barrier is installed to suppress both weeds and grasses in the landscape, but there is no guarantee or time frame in which the weeds or grass may possibly grow through or on top of the weed fabric/barrier.

Note: Ninety (90) day limited warranty on the installation and construction on the concrete elements in the landscape. All concrete items such as but not limited to: rock walls, concrete walls, cinder block walls, and all types of concrete patios and sidewalks, because of variables such as but not limited to: concrete mixture, water, air, weather and the installation process will possible inherit hairline cracks that are considered a standard in accordance to concrete installation.

Note: When matching samples of color of existing elements on the property, swatches, or any type of color comparison for items such as but not limited to: acid stain for concrete, color for concrete, stucco, paint, wood stain, and tile grout the actual installation of the color will closely match the sample as best as possible but because of factors out of our control, there is no guarantee the color will exactly match the samples provided.

Note: Ninety (90) day limited warranty on the installation and construction on the wood elements in the landscape. The harsh weather that our area provides creates a stress on all our wood products such as but not limited to: gates, fences, pergolas, benches, planters, and borders, so it is suggested to stain and seal the wood structures upon installation and as needed throughout the year to better provide and protect the wood surface.

Note: Ninety (90) day limited warranty on the installation and construction on the water features. All water features are custom built to fit the needs of the customer so it is recommended that a float/automatic water feed to the water feature is installed. If the installation of the water feature does not have float/automatic water source there cannot be a warranty on the pump. Automatic float valves are not covered under freezing conditions. The warranty on the pump is not covered under freezing conditions, if the water basin is low on water or has a buildup of debris around or in the pump.

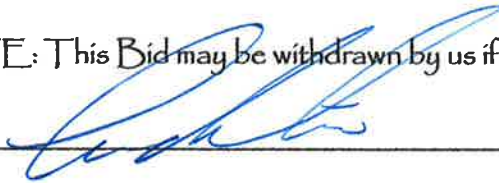
Note: Ninety (90) day limited warranty on the installation and construction on the Low voltage lighting and transformer. All lighting fixtures and transformers are covered under warranty, but warranty is void if there is misuse, abuse or water damage is found inside the fixture or transformer. Low voltage lighting is installed so that bulbs will receive the optimum life span but the warranty does not cover bulb replacement. No warranty is given on low voltage light fixtures or components other than FX Luminaire.

Note: In cases where electrical components are in the Bid Proposal, it is estimated that the control panel/dwelling power is capable of handling the newly bided electrical components. If the power available cannot handle the newly installed components, with written permission of the homeowner, all cost associated with an upgrade in the electrical panel are above and beyond the quoted price, and all extra costs will be the responsibility of the homeowner.

Note: All material installed outside the property lines is the responsibility of the homeowner. Circumstances beyond the homeowners and contractors control can occur to items outside the property lines, and in these cases Water Smart Landscaping LLC. will not be responsible and not cover the replacement in both material and labor.

NOTE: This Bid may be withdrawn by us if not accepted within 30 days.

X



Authorized Signature

Acceptance of Proposal- The above prices, specifications, and conditions are hereby accepted For The Landscape/Irrigation Construction in the back area of the building being utilized as the playground area. You are authorized to do the work as specified. Payment will be made as outlined above. Warranty information has been read, understood, and also accepted.

Signature

Date

Must submit backup for all BARs,
except transfers of funds for SEG or
direct grants

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
300 Don Gaspar Santa Fe, NM 87501-2786
Budget Adjustment Request

Doc. ID: 535-000-1718-0024-I
Fund Type: General Fund / Capital
Outlay / Debt Service
Adjustment Type: Increase

Fiscal Year: 2017-2018

Entity Name: J. Paul Taylor

Adjustment Changes Intent/Scope of Program Yes or No?: No

Contact: Virginia Trujillo, Asst. Business Mgr

Total Approved Budget (Flowthrough):

Phone: 575-642-1413

Email: gtrujillo@swrecnm.org

FLOWTHROUGH ONLY

Budget Period: Jul 1 2017 12:00AM

To: Jun 30 2018 12:00AM

A. Approved Carryover:

B. Total Current Year Allocation:

D. Total Funding Available:

Revenue 11000.0000.41980 \$7,479

Fund	Function	Object	Program	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
11000 Operational	1000 Instruction	51100 Salaries Expense	0000 No Program	1611 Substitutes-Sick Leave	\$8,000	\$550	\$8,550	
11000 Operational	1000 Instruction	52111 Educational Retirement	0000 No Program	0000 No Job Class	\$89,172	\$367	\$89,539	
11000 Operational	1000 Instruction	52112 ERA - Retiree Health	0000 No Program	0000 No Job Class	\$12,831	\$53	\$12,884	
11000 Operational	1000 Instruction	52313 Dental	0000 No Program	0000 No Job Class	\$4,604	\$222	\$4,826	
11000 Operational	1000 Instruction	52314 Vision	0000 No Program	0000 No Job Class	\$705	\$44	\$749	
11000 Operational	2300 Support Services-General Administration	52312 Life	0000 No Program	0000 No Job Class	\$166	\$49	\$215	
11000 Operational	2300 Support Services-General Administration	55400 Advertising	0000 No Program	0000 No Job Class		\$2,500	\$2,500	
11000 Operational	2300 Support Services-General Administration	55813 Employee Travel - Non-Teachers	0000 No Program	0000 No Job Class	\$1,110	\$1,000	\$2,110	
11000 Operational	2300 Support Services-General Administration	56113 Software	0000 No Program	0000 No Job Class		\$694	\$694	
11000 Operational	2600 Operation & Maintenance of Plant	56118 General Supplies and Materials	0000 No Program	0000 No Job Class	\$5,000	\$2,000	\$7,000	
Sub Total						\$7,479		
Indirect Cost								
DOC. TOTAL						\$7,479		

Justification:

Money received from IRS for one more quarter due to reimbursement on 218 agreement

Compliance with Sections 10-15-1 and 22-8-12, NMSA, 1978 Compilation:

A. The requested budget/changes were authorized at a scheduled Board of Education or Governance Council meeting open to the public on:

B. Justification for the transfer: Explanation such as "underbudgeted", "insufficient budget", or "needed to close out Project" ARE NOT ACCEPTABLE. Attach additional sheets if necessary.

ALL TRANSFER BARS MUST NET OUT TO ZERO ON THE DOC. TOTAL LINE.



Department of the Treasury
Internal Revenue Service
Ogden UT 84201-0038

Notice	CP210
Tax period	June 30, 2015
Notice date	March 5, 2018
Employer ID number	27-3838931
To contact us	Phone 1-800-829-0115

Page 1 of 2

000374.690514.172056.9578 1 AB 0.408 373



J PAUL TAYLOR ACADEMY
% CYNTHIA RISNER
402 W COURT AVE BLDG 2
LAS CRUCES NM 88005-2596



000374

Changes to your June 30, 2015 Form 941

Overpayment: \$7,479.98

We made changes to your June 30, 2015 Form 941.

As a result, your overpayment is \$7,479.98.

This wasn't an audit. Your return may be examined in the future. Please keep this notice and your other important documents in a secure place.

Summary

Amount due on account before adjustment	\$0.00
Tax - Decrease	6,794.54
Credit interest allowed	685.44
Overpayment	\$7,479.98

*Rec'd
3/9/2018*

Continued on back...



J PAUL TAYLOR ACADEMY
% CYNTHIA RISNER
402 W COURT AVE BLDG 2
LAS CRUCES NM 88005-2596

Notice	CP210
Notice date	March 5, 2018
Employer ID number	27-3838931

Contact information

INTERNAL REVENUE SERVICE
OGDEN UT 84201-0038

If your address has changed, please call 1-800-829-0115 or visit www.irs.gov.
☐ Please check here if you've included any correspondence. Write your Employer ID number (27-3838931), the tax period (June 30, 2015), and the form number (941) on any correspondence.

<input type="checkbox"/> a.m. <input type="checkbox"/> p.m.	<input type="checkbox"/> a.m. <input type="checkbox"/> p.m.		
Primary Phone	Best time to call	Secondary Phone	Best time to call



United States Treasury

15-51
000

B-045,630,381

Check No



03 06 18 20092900 KANSAS CITY, MO
000422683735 4038 28126855 I

4038 28126855
20180502900000

Pay to
the order of

J PAUL TAYLOR ACADEMY
% CYNTHIA RISNER
402 W COURT AVE BLDG 2
LAS CRUCES NM 88005 2596

*****7479*98

VOID AFTER ONE YEAR

JPAU OGDEN 06/2015 F-941 REF 01
685.44 INT 208 DAYS

FEDERAL DISBURSING OFFICE



4038 1

0000000518 281268559 050318

Must submit backup for all BARs,
except transfers of funds for SEG or
direct grants

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
300 Don Gaspar Santa Fe, NM 87501-2786
Budget Adjustment Request

Doc. ID: 535-000-1718-0025-D
Fund Type: General Fund / Capital
Outlay / Debt Service
Adjustment Type: Decrease

Fiscal Year: 2017-2018

Entity Name: J. Paul Taylor

Adjustment Changes Intent/Scope of Program Yes or No?: No

Contact: Virginia Trujillo, Asst. Business Mgr

Total Approved Budget (Flowthrough):

Phone: 575-642-1413

Email: gtrujillo@swrecnm.org

FLOWTHROUGH ONLY

Budget Period: Jul 1 2017 12:00AM

To: Jun 30 2018 12:00AM

A. Approved Carryover:

B. Total Current Year Allocation:

D. Total Funding Available:

Revenue 11000.0000.43101 (\$19,483)

Fund	Function	Object	Program	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
11000 Operational	2300 Support Services-General Administration	52311 Health and Medical Premiums	0000 No Program	0000 No Job Class	\$18,178	(\$1,483)	\$16,695	
11000 Operational	2300 Support Services-General Administration	53711 Other Charges	0000 No Program	0000 No Job Class	\$4,300	(\$1,500)	\$2,800	
11000 Operational	2600 Operation & Maintenance of Plant	57332 Supply Assets (\$5,000 or less)	0000 No Program	0000 No Job Class	\$1,908	(\$1,500)	\$408	
11000 Operational	2900 Other Support Services	58215 Restricted Expenditures	0000 No Program	0000 No Job Class	\$15,000	(\$15,000)		
Sub Total						(\$19,483)		
Indirect Cost								
DOC. TOTAL						(\$19,483)		

Justification:

Decrease due to T & E adjustment

Compliance with Sections 10-15-1 and 22-8-12, NMSA, 1978 Compilation:

A. The requested budget/changes were authorized at a scheduled Board of Education or Governance Council meeting open to the public on:

B. Justification for the transfer: Explanation such as "underbudgeted", "insufficient budget", or "needed to close out Project" ARE NOT ACCEPTABLE. Attach additional sheets if necessary.

ALL TRANSFER BARS MUST NET OUT TO ZERO ON THE DOC. TOTAL LINE.



File

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
300 DON GASPAR
SANTA FE, NEW MEXICO 87501-2786
Telephone (505) 827-5800
www.ped.state.nm.us

CHRISTOPHER N. RUSZKOWSKI
SECRETARY DESIGNATE, PUBLIC EDUCATION

SUSANA MARTINEZ
GOVERNOR

March 13, 2018

John Paul Taylor Academy
ATTN: Mr. Eric Ahner, Head Administrator
402 W Court Avenue Building 2
Las Cruces, NM 88005


Dear Mr. Ahner,

In October 2016, John Paul Taylor Academy calculated a Training & Experience (T&E) Index Factor of **1.037**. All documentation used by the Charter to calculate the T&E Index Factor was provided to PED auditors. PED performed the audit on February 21, 2018. PED reviewed documentation for sixteen (16) files (100 percent of the total files in the Charter), which disclosed four (4) exceptions that did not comply with the requirements of the T&E Manual of Procedures.

As a result of the October 2016 T&E, John Paul Taylor Academy will see an adjustment in the Charter's FY 2017-2018 budgeted SEG of **(\$19,484.53)**.

Below are explanations regarding the exceptions related to the T&E audit findings, observations made, and recommendations to the Charter.

Employee File Exceptions:

- 
- Two (2) exceptions due to a lack of documentation in the file to support additional post degree hours reported by the Charter (see T&E Manual, page 10).
 - Two (2) exceptions impacted the T&E Index Factor because of lack of documentation in the personnel files to support what was reported in the T&E report submitted to PED.

T&E Audit Effect:

The audited T&E Index Factor was found to calculate less than the **1.037**, the original T&E Index Factor reported to PED. Based on the review, the FY2017-2018 T&E Index Factor for the Charter is **1.021**.

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
J. PAUL TAYLOR ACADEMY
Balance Sheets - Governmental Funds
June 30, 2017

	Operational 11000	Instructional Materials 14000	Food Services 21000
ASSETS			
Cash and Cash Equivalents	\$ 110,851	32,409	14,920
Accounts Receivable			
Due from Government	-	-	-
Due from Other Funds	10,176	-	-
Total Assets	121,027	32,409	14,920
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accrued expenditures	1,588	-	-
Due to Other Funds	-	-	-
Total Liabilities	1,588	-	-
Fund Balances (Deficit)			
Fund Balance:			
Restricted for:			
Instruction	-	32,409	-
Food Service Operations	-	-	14,920
Unassigned (Deficit)	119,439	-	-
Total Fund Balance (Deficit)	119,439	32,409	14,920
Total Liabilities and Fund Balances (Deficit)	\$ 121,027	32,409	14,920

Must submit backup for all BARs,
except transfers of funds for SEG or
direct grants

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
300 Don Gaspar Santa Fe, NM 87501-2786
Budget Adjustment Request

Doc. ID: 535-000-1718-0026-D
Fund Type: General Fund / Capital
Outlay / Debt Service
Adjustment Type: Decrease

Fiscal Year: 2017-2018

Entity Name: J. Paul Taylor

Adjustment Changes Intent/Scope of Program Yes or No?: No

Contact: Virginia Trujillo, Asst. Business Mgr

Total Approved Budget (Flowthrough):

Phone: 575-642-1413

Email: gtrujillo@swrecnm.org

FLOWTHROUGH ONLY	
Budget Period: Jul 1 2017 12:00AM	To: Jun 30 2018 12:00AM
A. Approved Carryover:	
B. Total Current Year Allocation:	
D. Total Funding Available:	

Revenue 11000.0000.11111 (\$1,482)

Fund	Function	Object	Program	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
11000 Operational	2100 Support Services-Students	53213 Occupational Therapists - Contracted	2000 Special Programs	0000 No Job Class	\$4,500	(\$482)	\$4,018	
11000 Operational	2300 Support Services-General Administration	52311 Health and Medical Premiums	0000 No Program	0000 No Job Class	\$18,178	(\$1,000)	\$17,178	
					Sub Total	(\$1,482)		
					Indirect Cost			
					DOC. TOTAL	(\$1,482)		

Justification:

Reduction in cash balance June 30, 2017 as per audit

Compliance with Sections 10-15-1 and 22-8-12, NMSA, 1978 Compilation:

A. The requested budget/changes were authorized at a scheduled Board of Education or Governance Council meeting open to the public on:

B. Justification for the transfer: Explanation such as "underbudgeted", "insufficient budget", or "needed to close out Project" ARE NOT ACCEPTABLE. Attach additional sheets if necessary.

ALL TRANSFER BARS MUST NET OUT TO ZERO ON THE DOC. TOTAL LINE.

Must submit backup for all BARs,
except transfers of funds for SEG or
direct grants

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
300 Don Gaspar Santa Fe, NM 87501-2786
Budget Adjustment Request

Doc. ID: 535-000-1718-0027-I
Fund Type: Flowthrough
Adjustment Type: Increase

Fiscal Year: 2017-2018
Adjustment Changes Intent/Scope of Program Yes or No?: No
Total Approved Budget (Flowthrough): 13,198

Entity Name: J. Paul Taylor
Contact: Virginia Trujillo, Asst. Business Mgr
Phone: 575-642-1413
Email: gtrujillo@swrecnm.org

FLOWTHROUGH ONLY	
Budget Period: 07/01/2017	To: 06/30/2018
A. Approved Carryover: \$7,948.00	
B. Total Current Year Allocation: 5,250	
D. Total Funding Available: 13,198	

Revenue 24154.0000.44500 \$4,143

Fund	Function	Object	Program	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
24154 Teacher/ Principal Training & Recruiting	1000 Instruction	52111 Educational Retirement	0000 No Program	0000 No Job Class	\$348	\$145	\$493	
24154 Teacher/ Principal Training & Recruiting	1000 Instruction	52112 ERA - Retiree Health	0000 No Program	0000 No Job Class	\$50	\$25	\$75	
24154 Teacher/ Principal Training & Recruiting	1000 Instruction	52210 FICA Payments	0000 No Program	0000 No Job Class	\$93	\$100	\$193	
24154 Teacher/ Principal Training & Recruiting	1000 Instruction	52220 Medicare Payments	0000 No Program	0000 No Job Class	\$37	\$30	\$67	
24154 Teacher/ Principal Training & Recruiting	1000 Instruction	53330 Professional Development	1010 Regular Education (K- 12) Programs	0000 No Job Class	\$2,105	\$3,843	\$5,948	
Sub Total						\$4,143		
Indirect Cost								
DOC. TOTAL						\$4,143		

Justification:

Final allocation and carryover.

Compliance with Sections 10-15-1 and 22-8-12, NMSA, 1978 Compilation:

A. The requested budget/changes were authorized at a scheduled Board of Education or Governance Council meeting open to the public on:

B. Justification for the transfer: Explanation such as "underbudgeted", "insufficient budget", or "needed to close out Project" ARE NOT ACCEPTABLE. Attach additional sheets if necessary.

ALL TRANSFER BARS MUST NET OUT TO ZERO ON THE DOC. TOTAL LINE.



STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
300 DON GASPAR
SANTA FE, NEW MEXICO 87501-2786
Telephone (505) 827-5800
www.ped.state.nm.us

CHRISTOPHER N. RUSZKOWSKI
SECRETARY OF EDUCATION

SUSANA MARTINEZ
GOVERNOR

April 2, 2018

Mr. Eric Ahner, Head Administrator
J. Paul Taylor Academy
402 W. Court Avenue, Bldg. #2
Las Cruces, NM 88005

Dear Head Administrator Ahner:

The New Mexico Public Education Department (PED) has granted J. Paul Taylor Academy its final FY17-18 subaward and any carryover and/or other additional distribution for funding through Title II, Part A, Teacher and Principal & Recruiting Fund (24154). In accordance with federal regulations at 2 C.F.R. § 200.331(a), please note the following federal award identification information specific to this subaward J. Paul Taylor Academy is receiving through PED:

<u>Subrecipient's name</u>	J. Paul Taylor Academy
<u>Subrecipient's DUNS number</u>	08-002-1416
<u>Federal Award Identification Number (FAIN)</u>	S367A150030-15B S367A160030-16B S367A170030-17A
<u>Federal award date</u>	(a) 02/07/2016 (b) 10/03/2016 (c) 10/01/2017
<u>Subaward period of performance Start and end dates</u>	(a) 07/01/2015 – 09/30/2017 (b) 07/01/2016 – 09/30/2018 (c) 07/01/2017 – 09/30/2019
<u>Amount of federal funds obligated by this subaward</u>	TOTAL DISTRICT AWARD \$13,198.38
<u>Total amount of federal funds obligated to J. Paul Taylor Academy</u>	TOTAL DISTRICT AWARD \$13,198.38
<u>Total amount of the federal award</u>	(a) \$17,621,121.00 (b) \$17,253,869.00 (c) \$16,046,171.00

<u>Federal award project description, as required to be responsive to the Federal Funding Accountability and Transparency Act (FFATA)</u>	Improving Teacher Quality Grants – State Educational Agencies (SEAs)
<u>Federal awarding agency</u>	US Department of Education
<u>Contact information for awarding official</u>	Jason Botel, Acting Assistant Secretary 400 Maryland Ave., SW Washington, DC 20202-4110 (202) 453-6423
<u>CFDA number and name</u>	84.367A Title II, Part A, Teacher And Principal Training & Recruiting Fund
<u>Research and development (R&D) award (Yes/No)</u>	No
<u>Indirect cost rate for federal award</u>	http://webnew.ped.state.nm.us/officesandprograms/administrative-services/accounting/

Based on the available USDE funding, final FY17-18 subawards are listed below. Please review J. Paul Taylor Academy's current budget in the Operating Budget Management System (OBMS) and submit an electronic Budget Adjustment Request (BAR), using the PED OBMS website. Please consider J. Paul Taylor Academy's currently pending budget adjustments to ensure the necessary adjustments to reflect 100 percent of the awards as listed below:

FY16-17 Carryover & Supplemental	\$7,948.42
FY17-18 Final Allocation	\$5,249.96
Total District Budget	\$13,198.38
FY17-18 Approved Budget	\$9,055.00
Total Amount of BAR	\$4,143.38

The following requirements apply to this subaward:

- 2 C.F.R. Part 200: Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards¹
- 2 C.F.R. Part 3474: Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards
- 2 C.F.R. Part 3485: Nonprocurement Debarment and Suspension

Reporting Requirements

Please submit a BAR through OBMS for the award amount using **fund code 24154** and **revenue object code 44500**. Please adhere to the following timelines required for obligation, liquidation and RfR submission:

- **Submit your BAR** and a copy of this letter through OBMS by **April 30, 2018**.

¹ The regulations at 2 C.F.R. Part are located online at: http://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl.

- The FY 16-17 carryover, redistribution, and supplemental amounts indicated above must be **obligated by June 30, 2018** and **expended by September 30, 2018**.

Indirect Cost Rate

As required by 2 C.F.R. § 200.331(a)(4), PED recognizes the indirect cost rate between PED and J. Paul Taylor Academy as calculated by PED and located on the PED website:

<http://webnew.ped.state.nm.us/officesandprograms/administrative-services/accounting/>

Access to Records and Financial Statements

In addition, pursuant to 2 C.F.R. § 200.331(a)(5), J. Paul Taylor Academy must permit PED and auditors access to J. Paul Taylor Academy's records and financial statements as necessary.

Closeout Procedures

- The **final day to submit request for reimbursements** for FY 17-18 is **July 7, 2018**.

Regards,



Marian K. Rael

Acting Deputy Secretary, Finance and Operations

MR/AS/sgl

cc: Local Program Project Director, J. Paul Taylor Academy
Ms. Vicki Chavez, Business Manager, J. Paul Taylor Academy

Must submit backup for all BARs,
except transfers of funds for SEG or
direct grants

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
300 Don Gaspar Santa Fe, NM 87501-2786
Budget Adjustment Request

Doc. ID: 535-000-1718-0028-M
Fund Type: General Fund / Capital
Outlay / Debt Service
Adjustment Type: Maintenance

Fiscal Year: 2017-2018

Entity Name: J. Paul Taylor

Adjustment Changes Intent/Scope of Program Yes or No?: No

Contact: Virginia Trujillo, Asst. Business Mgr

Total Approved Budget (Flowthrough):

Phone: 575-642-1413

Email: gtrujillo@swrecnm.org

FLOWTHROUGH ONLY

Budget Period: Jul 1 2017 12:00AM

To: Jun 30 2018 12:00AM

A. Approved Carryover:

B. Total Current Year Allocation:

D. Total Funding Available:

Fund	Function	Object	Program	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
21000 Food Services	3100 Food Services Operations	52313 Dental	0000 No Program	0000 No Job Class	\$118	(\$97)	\$21	
21000 Food Services	3100 Food Services Operations	56116 Food	0000 No Program	0000 No Job Class	\$46,720	(\$1,500)	\$45,220	
21000 Food Services	3100 Food Services Operations	54311 Maintenance & Repair - Furniture/Fixtures/Equ ipment	0000 No Program	0000 No Job Class		\$97	\$97	
21000 Food Services	3100 Food Services Operations	56118 General Supplies and Materials	0000 No Program	0000 No Job Class	\$500	\$1,500	\$2,000	
					Sub Total	\$0		
					Indirect Cost			
					DOC. TOTAL	\$0		

Justification:

Maintenance in 21000 for April

Compliance with Sections 10-15-1 and 22-8-12, NMSA, 1978 Compilation:

A. The requested budget/changes were authorized at a scheduled Board of Education or Governance Council meeting open to the public on:

B. Justification for the transfer: Explanation such as "underbudgeted", "insufficient budget", or "needed to close out Project" ARE NOT ACCEPTABLE. Attach additional sheets if necessary.

ALL TRANSFER BARS MUST NET OUT TO ZERO ON THE DOC. TOTAL LINE.

Must submit backup for all BARs,
except transfers of funds for SEG or
direct grants

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
300 Don Gaspar Santa Fe, NM 87501-2786
Budget Adjustment Request

Doc. ID: 535-000-1718-0029-M
Fund Type: Direct Grant
Adjustment Type: Maintenance

Fiscal Year: 2017-2018

Entity Name: J. Paul Taylor

Adjustment Changes Intent/Scope of Program Yes or No?: No

Contact: Virginia Trujillo, Asst. Business Mgr

Total Approved Budget (Flowthrough):

Phone: 575-642-1413

Email: gtrujillo@swrecnm.org

FLOWTHROUGH ONLY	
Budget Period: Jul 1 2017 12:00AM	To: Jun 30 2018 12:00AM
A. Approved Carryover:	
B. Total Current Year Allocation:	
D. Total Funding Available:	

..

Fund	Function	Object	Program	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
26204 Spaceport GRT Grant – Dona Ana County	1000 Instruction	55817 Student Travel	1010 Regular Education (K- 12) Programs	0000 No Job Class	\$1,500	(\$1,500)		
26204 Spaceport GRT Grant – Dona Ana County	1000 Instruction	56118 General Supplies and Materials	1010 Regular Education (K- 12) Programs	0000 No Job Class	\$3,015	(\$3,015)		
26204 Spaceport GRT Grant – Dona Ana County	1000 Instruction	57332 Supply Assets (\$5,000 or less)	1010 Regular Education (K- 12) Programs	0000 No Job Class	\$17,659	\$4,515	\$22,174	
					Sub Total	\$0		
					Indirect Cost			
					DOC. TOTAL	\$0		

Justification:

Maintenance for spaceport grant in April

Compliance with Sections 10-15-1 and 22-8-12, NMSA, 1978 Compilation:

A. The requested budget/changes were authorized at a scheduled Board of Education or Governance Council meeting open to the public on:

B. Justification for the transfer: Explanation such as "underbudgeted", "insufficient budget", or "needed to close out Project" ARE NOT ACCEPTABLE. Attach additional sheets if necessary.

ALL TRANSFER BARS MUST NET OUT TO ZERO ON THE DOC. TOTAL LINE.

Must submit backup for all BARs,
except transfers of funds for SEG or
direct grants

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
300 Don Gaspar Santa Fe, NM 87501-2786
Budget Adjustment Request

Doc. ID: 535-000-1718-0030-M
Fund Type: Flowthrough
Adjustment Type: Maintenance

Fiscal Year: 2017-2018
Adjustment Changes Intent/Scope of Program Yes or No?: No
Total Approved Budget (Flowthrough): 43,839

Entity Name: J. Paul Taylor
Contact: Virginia Trujillo, Asst. Business Mgr
Phone: 575-642-1413
Email: gtrujillo@swrecnm.org

FLOWTHROUGH ONLY	
Budget Period: 07/01/2017	To: 06/30/2018
A. Approved Carryover: \$6,259.00	
B. Total Current Year Allocation: 37,580	
D. Total Funding Available: 43,839	

..

Fund	Function	Object	Program	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
24106 Entitlement IDEA-B	1000 Instruction	56118 General Supplies and Materials	2000 Special Programs	0000 No Job Class	\$750	(\$658)	\$92	
24106 Entitlement IDEA-B	1000 Instruction	57332 Supply Assets (\$5,000 or less)	2000 Special Programs	0000 No Job Class	\$2,832	(\$1,982)	\$850	
24106 Entitlement IDEA-B	1000 Instruction	51100 Salaries Expense	2000 Special Programs	1712 Instructional Assistants- Special Education	\$25,851	\$1,055	\$26,906	
24106 Entitlement IDEA-B	1000 Instruction	52111 Educational Retirement	0000 No Program	0000 No Job Class	\$3,584	\$243	\$3,827	
24106 Entitlement IDEA-B	1000 Instruction	52112 ERA - Retiree Health	0000 No Program	0000 No Job Class	\$516	\$35	\$551	
24106 Entitlement IDEA-B	1000 Instruction	52210 FICA Payments	0000 No Program	0000 No Job Class	\$1,599	\$108	\$1,707	
24106 Entitlement IDEA-B	1000 Instruction	52220 Medicare Payments	0000 No Program	0000 No Job Class	\$374	\$26	\$400	
24106 Entitlement IDEA-B	1000 Instruction	52311 Health and Medical Premiums	0000 No Program	0000 No Job Class	\$7,313	\$1,173	\$8,486	
Sub Total						\$0		
Indirect Cost								
DOC. TOTAL						\$0		

Justification:

Maintenance Idea B for April

Compliance with Sections 10-15-1 and 22-8-12, NMSA, 1978 Compilation:

A. The requested budget/changes were authorized at a scheduled Board of Education or Governance Council meeting open to the public on:

B. Justification for the transfer: Explanation such as "underbudgeted", "insufficient budget", or "needed to close out Project" ARE NOT ACCEPTABLE. Attach additional sheets if necessary.

ALL TRANSFER BARS MUST NET OUT TO ZERO ON THE DOC. TOTAL LINE.

J. PAUL TAYLOR ACADEMY

**STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
J. PAUL TAYLOR ACADEMY
Statement of Net Position
June 30, 2017**

ASSETS AND DEFERRED OUTFLOWS

Current Assets:

Cash and Cash Equivalents	\$ 167,769
Receivables	
Due from Other Governments	10,338
Total Current Assets	<u>178,107</u>

Noncurrent Assets:

Capital Assets	
Furnitures, Fixtures, and Equipment	22,482
Less: Accumulated Depreciation	(20,669)
Total Noncurrent Assets	<u>1,813</u>

Total Assets	<u>179,920</u>
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Deferred Outflows - Pension Related	<u>309,674</u>
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LIABILITIES AND DEFERRED INFLOWS

Current Liabilities:

Accrued Liabilities	1,750
Total Current Liabilities	<u>1,750</u>

Noncurrent Liabilities:

Net Pension Liability	1,984,057
Total Noncurrent Liabilities	<u>1,984,057</u>

Total Liabilities	<u>1,985,807</u>
--------------------------	------------------

Deferred Inflows - Pension Related	<u>138,349</u>
---	----------------

NET POSITION (DEFICIT)

Net Investment in Capital Assets	1,813
Restricted	56,918
Unrestricted (Deficit)	(1,693,293)
Total Net Position (Deficit)	<u>\$ (1,634,562)</u>

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
J. PAUL TAYLOR ACADEMY
Statement Of Activities
For The Year Ended June 30, 2017

Functions/Programs	Expenses	Program Revenues		Program Revenues	Net (Expense) Revenues and Changes in Net Position
		Charges For Service	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental Activities:					
Instruction	\$ 946,668	1,375	84,884	-	(860,409)
Support Services:					
Students	34,735	-	-	-	(34,735)
Instruction	8,992	-	-	-	(8,992)
General Administration	28,426	-	-	-	(28,426)
School Administration	158,229	-	-	-	(158,229)
Central Services	50,136	-	-	-	(50,136)
Operation & Maintenance of Plant	65,776	-	-	-	(65,776)
Food Services	96,589	28,866	35,217	-	(32,506)
Facilities Materials, Supplies & Other Services	156,937	-	-	153,294	(3,643)
Total Governmental Activities	<u>\$ 1,546,488</u>	<u>30,241</u>	<u>120,101</u>	<u>153,294</u>	<u>(1,242,852)</u>
General Revenues:					
State Equalization Guarantee					\$ 1,257,840
Miscellaneous					37,020
Total General Revenues					1,294,860
Change in Net Position					52,008
Net Position (Deficit) - Beginning					(1,686,570)
Net Position (Deficit) - Ending					<u>\$ (1,634,562)</u>

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
J. PAUL TAYLOR ACADEMY
Balance Sheets - Governmental Funds
June 30, 2017

	Operational 11000	Instructional Materials 14000	Food Services 21000
ASSETS			
Cash and Cash Equivalents	\$ 110,851	32,409	14,920
Accounts Receivable			
Due from Government	-	-	-
Due from Other Funds	10,176	-	-
Total Assets	<u>121,027</u>	<u>32,409</u>	<u>14,920</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accrued expenditures	1,588	-	-
Due to Other Funds	-	-	-
Total Liabilities	<u>1,588</u>	<u>-</u>	<u>-</u>
Fund Balances (Deficit)			
Fund Balance:			
Restricted for:			
Instruction	-	32,409	-
Food Service Operations	-	-	14,920
Unassigned (Deficit)	119,439	-	-
Total Fund Balance (Deficit)	<u>119,439</u>	<u>32,409</u>	<u>14,920</u>
Total Liabilities and Fund Balances (Deficit)	<u>\$ 121,027</u>	<u>32,409</u>	<u>14,920</u>

Title I IASA 24101	IDEA-B Entitlement 24106	IDEA-B Risk Pool 24120	Federal Charter School Planning 24146	Teacher Principal Training 24154
-	-	-	-	-
6,985	3,353	-	-	-
-	-	-	-	-
6,985	3,353	-	-	-
7	155	-	-	-
6,978	3,198	-	-	-
6,985	3,353	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
6,985	3,353	-	-	-

STATE OF NET MEXICO
PUBLIC EDUCATION DEPARTMENT
J. PAUL TAYLOR ACADEMY
Balance Sheets - Governmental Funds (Continued)
June 30, 2017

	Medicaid 3 - 21 Years 25153	Spaceport Grant 26204	2012 SB-66 Student Library 27107
ASSETS			
Cash and Cash Equivalents	\$ 180	9,409	-
Accounts Receivable			
Due from Government	-	-	-
Due from Other Funds	-	-	-
Total Assets	<u>180</u>	<u>9,409</u>	<u>-</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accrued expenditures	-	-	-
Due to Other Funds	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances (Deficit)			
Fund Balance:			
Restricted for:			
Instruction	180	9,409	-
Food Service Operations	-	-	-
Unassigned (Deficit)	-	-	-
Total Fund Balance (Deficit)	<u>180</u>	<u>9,409</u>	<u>-</u>
Total Liabilities and Fund Balances (Deficit)	<u>\$ 180</u>	<u>9,409</u>	<u>-</u>

New Mexico Grown FVV 27183	Public School Capital Outlay 31200	SB-9 Capital Improvements 31700	Total Government
-	-	-	167,769
-	-	-	10,338
-	-	-	10,176
-	-	-	188,283
-	-	-	1,750
-	-	-	10,176
-	-	-	11,926
-	-	-	41,998
-	-	-	14,920
-	-	-	119,439
-	-	-	176,357
-	-	-	188,283

**STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
J. PAUL TAYLOR ACADEMY
Reconciliation of the Balance Sheets of Governmental
Funds to the Statement of Net Position
June 30, 2017**

Fund Balance - Total Governmental Funds **\$ 176,357**

Amounts reported for governmental activities in the Statement of
Net Position are different because:

Capital assets used in governmental activities are not financial
resources and, therefore, are not reported in the funds.

Capital Assets	22,482	
Accumulated Depreciation	(20,669)	
	1,813	1,813

Defined benefit pension plan deferred outflows are not
financial resources and, therefore are not reported in the
funds. 309,674

Long-term liabilities are not due in the current period and,
therefore, are not reported in the funds.

Net Pension Liability	(1,984,057)	
	(1,984,057)	(1,984,057)

Defined benefit pension plan deferred inflows are not due and
payable in the current period and, therefore, are not reported
in the funds

(138,349)

Net Position (Deficit) - Total Governmental Activities	\$ (1,634,562)
---	-----------------------

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
J. PAUL TAYLOR ACADEMY
Statement Of Revenues, Expenditures, And
Changes In Fund Balances(Deficit)
Governmental Funds
For The Year Ended June 30, 2017

	Operational 11000	Instructional Materials 14000	Food Services 21000
REVENUES			
Local & County Grant	\$ 37,020	-	-
State Grant	1,257,840	12,396	-
Federal Grant	-	-	35,037
Charges for Services	1,375	-	28,866
Total Revenues	1,296,235	12,396	63,903
EXPENDITURES			
Current:			
Instruction	818,603	1,679	-
Support Services:			
Students	29,393	-	-
Instruction	5,480	-	-
General Administration	28,426	-	-
School Administration	145,539	-	-
Central Services	49,877	-	-
Operation & Maintenance of Plant	65,776	-	-
Food Services Operations	30,963	-	59,860
Capital Outlay	-	-	-
Total Expenditures	1,174,057	1,679	59,860
Net Changes in Fund Balances	122,178	10,717	4,043
Fund Balances (Deficit) - Beginning of Year	(2,739)	21,692	10,877
Fund Balances (Deficit) - End of Year	\$ 119,439	32,409	14,920

Title I IASA 24101	IDEA-B Entitlement 24106	IDEA-B Risk Pool 24120	Federal Charter School Planning 24146	Teacher Principal Training 24154
-	-	-	-	-
-	-	-	-	-
35,874	15,633	35	-	3,820
-	-	-	-	-
<u>35,874</u>	<u>15,633</u>	<u>35</u>	<u>-</u>	<u>3,820</u>
35,874	14,706	-	25	2,049
-	927	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	1,771
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>35,874</u>	<u>15,633</u>	<u>-</u>	<u>25</u>	<u>3,820</u>
-	-	35	(25)	-
-	-	(35)	25	-
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
J. PAUL TAYLOR ACADEMY
Statement Of Revenues, Expenditures, And
Changes In Fund Balances(Deficit) - (Continued)
Governmental Funds
For The Year Ended June 30, 2017

	Medicaid 3 - 21 Years 25153	Spaceport Grant 26204	2012 SB-66 Student Library 27107
REVENUES			
Local & County Grant	\$ -	9,394	-
State Grant	-	-	6,732
Federal Grant	180	-	-
Charges for Services	-	-	-
Total Revenues	<u>180</u>	<u>9,394</u>	<u>6,732</u>
EXPENDITURES			
Current:			
Instruction	-	-	-
Support Services:			
Students	-	-	-
Instruction	-	-	3,512
General Administration	-	-	-
School Administration	-	-	-
Central Services	-	-	-
Operation & Maintenance of Plant	-	-	-
Food Services Operations	-	-	-
Capital Outlay	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>3,512</u>
Net Changes in Fund Balances	<u>180</u>	<u>9,394</u>	<u>3,220</u>
Fund Balances (Deficit) - Beginning of Year	<u>-</u>	<u>15</u>	<u>(3,220)</u>
Fund Balances (Deficit) - End of Year	<u>\$ 180</u>	<u>9,409</u>	<u>-</u>

New Mexico Grown FVV 27183	Public School Capital Outlay 31200	SB-9 Capital Improvements 31700	Total Government
-	-	-	46,414
1,000	145,379	7,915	1,431,262
-	-	-	90,579
-	-	-	30,241
1,000	145,379	7,915	1,598,496
-	-	-	872,936
-	-	-	30,320
-	-	-	8,992
-	-	-	28,426
-	-	-	147,310
-	-	-	49,877
-	-	-	65,776
1,000	-	-	91,823
-	146,882	10,055	156,937
1,000	146,882	10,055	1,452,397
-	(1,503)	(2,140)	146,099
-	1,503	2,140	30,258
-	-	-	176,357

**STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
J. PAUL TAYLOR ACADEMY
Reconciliation of the Statement of Revenues, Expenditures, and Changes
in Fund Balances (Deficit) of Governmental Funds to the Statement of Activities
For the Year Ended June 30, 2017**

Net Change in Fund Balance - Total Governmental Funds	\$	146,099
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Amounts reported for governmental activities in the Statement of Activities are different because:

Capital Outlays to purchase or build capital assets are reported in governmental funds as expenditures. However, for governmental activities those costs are shown in the Statement of Net Position and allocated over their estimated useful lives as annual depreciation expenses in the Statement of Activities. This is the amount by which capital outlay exceeds depreciation for the period

Depreciation expense	<u>(1,812)</u>	(1,812)
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Changes in deferred outflows of resources-pension related, deferred inflows of resources-pension related, and the net	<u>(92,279)</u>	
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Change in Net Position - Total Governmental Activities	\$	<u>52,008</u>
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STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
J. PAUL TAYLOR ACADEMY
Statement of Fiduciary Assets and Liabilities - Agency Funds
June 30, 2017

	<u>Funds</u>
ASSETS	
Cash in Bank	\$ 36,238
Total Assets	<u>36,238</u>
LIABILITIES	
Deposits Held for Others	36,238
Total Liabilities	<u>\$ 36,238</u>

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
J. PAUL TAYLOR ACADEMY
Schedule of Changes in Assets and Liabilities - Agency Funds
For The Year Ended June 30, 2017

	<u>Balance</u> <u>July 1, 2016</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2017</u>
ASSETS				
Cash in Bank	\$ 15,487	35,656	(14,905)	36,238
Total Assets	<u>15,487</u>	<u>35,656</u>	<u>(14,905)</u>	<u>36,238</u>
LIABILITIES				
Deposits Held for Others	15,487	35,656	(14,905)	36,238
Total Liabilities	<u>\$ 15,487</u>	<u>35,656</u>	<u>(14,905)</u>	<u>36,238</u>

**STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
J. PAUL TAYLOR ACADEMY
Notes to the Financial Statements
June 30, 2017**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Capital Assets. Capital assets purchased or acquired are carried at historical cost or estimated historical cost. Contributed assets are recorded at the fair market values as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. The J. Paul Taylor Academy's capitalization policy (i.e., the dollar value above which the asset acquisitions are added to the capital accounts) is \$5,000. The J. Paul Taylor Academy does not capitalize any interest with regard to its capital assets.

Depreciation on all assets is provided on the straight-line basis over the estimated useful lives with no salvage value. The J. Paul Taylor Academy utilizes Internal Revenue Service guidelines to estimate the useful lives on capital assets as follows:

Furniture, Fixtures and Equipment	5 years
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Capital assets for the J. Paul Taylor Academy are recorded in the Statement of Net Position.

Pensions. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expenses, information about the Fiduciary Net Position of the New Mexico Educational Retirement Board (ERB) and additions to/deductions from ERB's Fiduciary Net Position have been determined on the economic resources measurement focus and accrual basis of accounting. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

NOTE 2. CAPITAL ASSETS

A summary of capital assets and changes occurring during the year ended June 30, 2017 follows:

	<u>Balance</u> <u>June 30, 2016</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2017</u>
<i>Capital Assets being Depreciated:</i>				
Furniture, Fixtures and Equipment	\$ 22,482	-	-	22,482
<i>Total</i>	22,482	-	-	22,482
<i>Less: Accumulated Depreciation</i>				
Furniture, fixtures and equipment	(18,857)	(1,812)	-	(20,669)
<i>Total</i>	(18,857)	(1,812)	-	(20,669)
Capital Assets, Net	\$ 3,625	(1,812)	-	1,813

Depreciation expense for the year ended June 30, 2017 was expensed to the following functions:

Food Services	\$ 1,812
Total	<u>\$ 1,812</u>

**STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
J. PAUL TAYLOR ACADEMY
Notes to the Financial Statements
June 30, 2017**

NOTE 3. COMMITMENTS AND LIABILITIES

The J. Paul Taylor Academy leased equipment and facilities under long-term cancelable operating leases. Rental expenses for the year ended June 30, 2017 was \$146,882. The J. Paul Taylor Academy's minimum future payments on this lease are as follows:

Year Ending June 30:	
2018	\$ 146,882
2019	146,882
2020	146,882
2021	146,882
Total	\$ 587,528

NOTE 4. PENSION PLAN – EDUCATIONAL RETIREMENT BOARD

The information contained within this disclosure represents the pension information specific to J. Paul Taylor Academy and does not include general disclosure information pertaining to the New Mexico Educational Employees' Retirement Plan. General disclosure information including plan description, benefits provided, applicable actuarial assumptions, and location for additional information about the New Mexico Educational Retirement Boards fiduciary net position can be found within the basic financial statements of the Public Education Department.

Contributions. For the fiscal year ended June 30, 2017 and 2016 educational employers contributed to the Plan based on the following rate schedule.

Fiscal Year	Date Range	Wage Category	Member Rate	Employer Rate	Combined Rate	Increase over Prior Year
2017	7/1/16 to 6/30/17	Over \$20K	10.70%	13.90%	24.60%	0.00%
2017	7/1/16 to 6/30/17	\$20K or less	7.90%	13.90%	21.80%	0.00%
2016	7/1/15 to 6/30/16	Over \$20K	10.70%	13.90%	24.60%	0.00%
2016	7/1/15 to 6/30/16	\$20K or less	7.90%	13.90%	21.80%	0.00%

The contribution requirements are estimated in statute under Chapter 10, Article 11, NMSA 1978. The requirements may be amended by acts of the New Mexico Legislature. For the fiscal years ended June 30, 2017 and 2016, J. Paul Taylor Academy paid employee and employer contributions of \$95,413 and \$108,577.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions: At June 30, 2017, J. Paul Taylor Academy reported a liability of \$1,984,057 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2016. The total pension liability was rolled-forward from the valuation date to the plan year ending June 30, 2016 using generally accepted actuarial principles. Therefore, the employer's portion was established as of the measurement date of June 30, 2016. There were no significant events or changes in benefit provision that required an adjustment to the roll-forward liabilities as of June 30, 2016.

**STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
J. PAUL TAYLOR ACADEMY
Notes to the Financial Statements
June 30, 2017**

NOTE 4. PENSION PLAN - EDUCATIONAL RETIREMENT BOARD (CONTINUED)

J. Paul Taylor Academy's proportion of the net pension liability is based on the employer contributing entity's percentage of total employer contributions for the fiscal year ended June 30, 2016. The contribution amounts were defined by Section 22-11-21, NMSA 1978. At June 30, 2016, J. Paul Taylor Academy's proportion was 0.02757% percent, which was an increase of 0.0025% from its proportion measured as of June 30, 2015.

For the year ended June 30, 2017, J. Paul Taylor Academy recognized pension expense of \$189,238. As of June 30, 2017, J. Paul Taylor Academy reported deferred outflows of resources and deferred inflows or resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 8,608	(18,871)
Changes in assumptions	40,387	-
Net difference between projected and actual earnings on pension plan investments	118,432	-
Changes in proportion and differences between J. Paul Taylor Academy's contributions and proportionate share of contributions	46,834	(119,478)
J. Paul Taylor Academy's contributions subsequent to the measurement date	95,413	-
Total	<u>\$ 309,674</u>	<u>(138,349)</u>

The amount of \$95,413 reported as deferred outflows of resources related to pensions resulting from J. Paul Taylor Academy's contributions subsequent to the measurement date June 30, 2016 will be recognized as a reduction of the net pension liability in the year ended June 30, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:

2018	\$ 32,223
2019	(8,569)
2020	23,378
2021	28,880
Total	<u>\$ 75,912</u>

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
J. PAUL TAYLOR ACADEMY
Notes to the Financial Statements
June 30, 2017

NOTE 4. PENSION PLAN - EDUCATIONAL RETIREMENT BOARD (CONTINUED)

Sensitivity of J. Paul Taylor Academy's proportionate share of the net pension liability to changes in the discount rate. The following presents J. Paul Taylor Academy's proportionate share of the net pension liability calculated using the discount rate of 7.75 percent, as well as what J. Paul Taylor Academy's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.75 percent) or 1-percentage-point higher (8.75 percent) than the current rate:

	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)
J. Paul Taylor Academy's proportionate share of the net pension liability	\$ 2,627,837	1,984,057	1,449,901

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in the separately issued NMERB's financial reports. The reports can be found on NMERB's web site at www.nmerb.org/Annual_reports.html.

Payables to the pension plan. For the year ending June 30, 2017, J. Paul Taylor Academy Charter School's accrued liability due to ERB was \$0.

NOTE 5. BUDGETARY INFORMATION

The school did not adopt a budget for the IDEA-B Risk Pool – 24120 Fund, Federal Charter School Planning – 24146 Fund, and the Medicaid 3-21 Years – 25153 Fund.

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
J. PAUL TAYLOR ACADEMY
SCHEDULE OF THE SCHOOL'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
June 30, 2017

New Mexico Educational Retirement Board Pension Plan For Last 10 Fiscal Years* (Dollars in Thousands)						
	Fiscal Year Measurement Date	30-Jun				
		2017		2016		2015
		2016		2015		2014
School's Proportion of the Net Pension Liability (Asset)		0.03%		0.03%		0.03%
School's Proportionate Share of Net Pension Liability (Asset)	\$	1,984		1,948		1,719
School's Covered-Employee Payroll	\$	756		821		831
School's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Its Covered-Employee Payroll		262.43%		237.23%		207.00%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability		61.58%		63.97%		66.54%

* *Governmental Accounting Standards Board Statement No. 68* requires ten years of historical information be presented; however, until a full 10-year trend is compiled, the statement only requires presentation of information for those years that information is available. Complete information for J. Paul Taylor Academy is not available prior to fiscal year 2015, the year the statement's requirements became effective.

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
J. PAUL TAYLOR ACADEMY
SCHEDULE OF SCHOOL CONTRIBUTIONS
June 30, 2017

New Mexico Educational Retirement Board Pension Plan			
Last Ten Fiscal Years*			
(Dollars in Thousands)			
	2015	2016	2017
Statutory required contributions	\$ 119	109	95
Contributions in Relation to the Contractually Required Contribution	119	109	95
Annual contribution deficiency (excess)	\$ -	-	-

* *Governmental Accounting Standards Board Statement No. 68* requires ten years of historical information be presented; however, until a full 10-year trend is compiled, the statement only requires presentation of information for those years that information is available. Complete information for J. Paul Taylor Academy is not available prior to fiscal year 2015, the year the statement's requirements became effective.

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
J. PAUL TAYLOR ACADEMY
Schedule of Budgetary Comparisons - Budgetary Basis
Operational 11000
For The Year Ended June 30, 2017

	Budgeted Amounts		Actual Amount	Variance Positive (Negative)
	Original Budget	Final Budget		
REVENUES				
Local & County Grant	\$ -	-	37,020	37,020
State Grant	1,233,360	1,257,840	1,257,840	-
Charges for Services	-	-	31,844	31,844
Total Revenues	<u>1,233,360</u>	<u>1,257,840</u>	<u>1,326,704</u>	<u>68,864</u>
EXPENDITURES				
Current:				
Instruction	870,240	851,419	818,628	32,791
Support Services:				
Students	43,698	50,186	29,393	20,793
Instruction	12,150	10,180	5,480	4,700
General Administration	26,150	31,308	28,426	2,882
School Administration	138,655	148,780	145,788	2,992
Central Services	54,405	49,967	49,877	90
Operation & Maintenance of Plant	50,702	70,699	67,153	3,546
Other Support Services Operations	38,039	48,539	-	48,539
Food Services Operations	33,937	31,378	30,963	415
Total Expenditures	<u>1,267,976</u>	<u>1,292,456</u>	<u>1,175,708</u>	<u>116,748</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(34,616)	(34,616)	150,996	185,612
Other financing sources (uses):				
Designated Cash	34,616	34,616	-	(34,616)
Total other financing sources (uses):	<u>34,616</u>	<u>34,616</u>	<u>-</u>	<u>(34,616)</u>
Net Changes in Fund Balances	<u>-</u>	<u>-</u>	<u>150,996</u>	<u>150,996</u>
Cash or Fund Balances - Beginning of Year	<u>-</u>	<u>-</u>	<u>(2,739)</u>	<u>(2,739)</u>
Cash or Fund Balances - End of Year	<u>\$ -</u>	<u>-</u>	<u>148,257</u>	<u>148,257</u>
Reconciliation to GAAP Basis:				
Excess (Deficiency) of Revenues			\$ 150,996	
Over (Under) Expenditures			(30,469)	
Adjustments to Revenues			1,651	
Adjustments to Expenditures				
NET CHANGE IN FUND BALANCE			<u>\$ 122,178</u>	

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
J. PAUL TAYLOR ACADEMY
Schedule of Budgetary Comparisons - Budgetary Basis
Instructional Materials 14000
For The Year Ended June 30, 2017

	Budgeted Amounts		Actual Amount	Variance Positive (Negative)
	Original Budget	Final Budget		
REVENUES				
State Grant	\$ 11,041	9,326	12,396	3,070
Total Revenues	11,041	9,326	12,396	3,070
EXPENDITURES				
Current:				
Instruction	11,041	31,018	1,679	29,339
Total Expenditures	11,041	31,018	1,679	29,339
<i>Excess (Deficiency) of Revenues</i>				
<i>Over (Under) Expenditures</i>	-	(21,692)	10,717	32,409
Other financing sources (uses):				
Designated Cash	-	21,692	-	(21,692)
Total other financing sources (uses):	-	21,692	-	(21,692)
Net Changes in Fund Balances	-	-	10,717	10,717
Cash or Fund Balances - Beginning of Year	-	-	21,692	21,692
Cash or Fund Balances - End of Year	\$ -	-	32,409	32,409
Reconciliation to GAAP Basis:				
<i>Excess (Deficiency) of Revenues</i>			\$ 10,717	
<i>Over (Under) Expenditures</i>			\$ 10,717	
NET CHANGE IN FUND BALANCE			\$ 10,717	

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
J. PAUL TAYLOR ACADEMY
Schedule of Budgetary Comparisons - Budgetary Basis
Food Services 21000
For The Year Ended June 30, 2017

	Budgeted Amounts		Actual Amount	Variance Positive (Negative)
	Original Budget	Final Budget		
REVENUES				
Federal Grant	\$ 33,100	33,100	35,037	1,937
Charges for Services	26,000	26,000	28,866	2,866
Total Revenues	59,100	59,100	63,903	4,803
EXPENDITURES				
Current:				
Food Services Operations	66,308	66,308	59,860	6,448
Total Expenditures	66,308	66,308	59,860	6,448
<i>Excess (Deficiency) of Revenues</i>				
<i>Over (Under) Expenditures</i>	(7,208)	(7,208)	4,043	11,251
Other financing sources (uses):				
Designated Cash	7,208	7,208	-	(7,208)
Total other financing sources (uses):	7,208	7,208	-	(7,208)
Net Changes in Fund Balances	-	-	4,043	4,043
Cash or Fund Balances - Beginning of Year	-	-	10,877	10,877
Cash or Fund Balances- End of Year	\$ -	-	14,920	14,920
Reconciliation to GAAP Basis:				
<i>Excess (Deficiency) of Revenues</i>			\$ 4,043	
<i>Over (Under) Expenditures</i>			\$ 4,043	
NET CHANGE IN FUND BALANCE			\$ 4,043	

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
J. PAUL TAYLOR ACADEMY
Schedule of Budgetary Comparisons - Budgetary Basis
Title I - IASA 24101
For The Year Ended June 30, 2017

	Budgeted Amounts		Actual Amount	Variance Positive (Negative)
	Original Budget	Final Budget		
REVENUES				
Federal Grant	\$ 27,212	58,343	28,889	(29,454)
Total Revenues	27,212	58,343	28,889	(29,454)
EXPENDITURES				
Current:				
Instruction	27,212	58,343	35,874	22,469
Total Expenditures	27,212	58,343	35,874	22,469
Net Changes in Fund Balances	-	-	(6,985)	(6,985)
Cash or Fund Balances - Beginning of Year	-	-	-	-
Cash or Fund Balances - End of Year	\$ -	-	(6,985)	(6,985)
Reconciliation to GAAP Basis:				
Excess (Deficiency) of Revenues				
Over (Under) Expenditures			\$ (6,985)	
Adjustments to Revenues			6,985	
NET CHANGE IN FUND BALANCE			\$ -	

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
J. PAUL TAYLOR ACADEMY
Schedule of Budgetary Comparisons - Budgetary Basis
Entitlement 24106
IDEA-B
For The Year Ended June 30, 2017

	Budgeted Amounts		Actual Amount	Variance Positive (Negative)
	Original Budget	Final Budget		
REVENUES				
Federal Grant	\$ 33,889	60,030	12,280	(47,750)
Total Revenues	33,889	60,030	12,280	(47,750)
EXPENDITURES				
Current:				
Support Services:				
Students	33,889	20,549	927	19,622
Total Expenditures	33,889	60,030	15,633	44,397
<i>Excess (Deficiency) of Revenues</i>				
<i>Over (Under) Expenditures</i>	-	-	(3,353)	(3,353)
Net Changes in Fund Balances	-	-	(3,353)	(3,353)
Cash or Fund Balances - Beginning of Year	-	-	-	-
Cash or Fund Balances - End of Year	\$ -	-	(3,353)	(3,353)
Reconciliation to GAAP Basis:				
<i>Excess (Deficiency) of Revenues</i>			\$ (3,353)	
<i>Over (Under) Expenditures</i>			3,353	
<i>Adjustments to Revenues</i>				
NET CHANGE IN FUND BALANCE			\$ -	

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
J. PAUL TAYLOR ACADEMY
Schedule of Budgetary Comparisons - Budgetary Basis
IDEA-B Risk Pool 24120
For The Year Ended June 30, 2017

	Budgeted Amounts		Actual Amount	Variance Positive (Negative)
	Original Budget	Final Budget		
REVENUES				
Federal Grant	\$ -	-	35	35
Total Revenues	-	-	35	35
EXPENDITURES				
Current:				
Support Services:				
Students	-	-	-	-
Total Expenditures	-	-	-	-
Net Changes in Fund Balances	-	-	35	35
Cash or Fund Balances - Beginning of Year	-	-	(35)	(35)
Cash or Fund Balances - End of Year	\$ -	-	-	-
Reconciliation to GAAP Basis:				
Excess (Deficiency) of Revenues				
Over (Under) Expenditures			\$ 35	
NET CHANGE IN FUND BALANCE			\$ 35	

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
J. PAUL TAYLOR ACADEMY
Schedule of Budgetary Comparisons - Budgetary Basis
Teacher Principal Training 24154
For The Year Ended June 30, 2017

	Budgeted Amounts		Actual Amount	Variance Positive (Negative)
	Original Budget	Final Budget		
REVENUES				
Federal Grant	\$ 5,369	11,621	3,820	(7,801)
Total Revenues	<u>5,369</u>	<u>11,621</u>	<u>3,820</u>	<u>(7,801)</u>
EXPENDITURES				
Current:				
Instruction	3,000	7,000	2,049	4,951
Support Services:				
School Administration	2,369	4,621	1,771	2,850
Total Expenditures	<u>5,369</u>	<u>11,621</u>	<u>3,820</u>	<u>7,801</u>
Net Changes in Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash or Fund Balances - Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash or Fund Balances - End of Year	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Reconciliation to GAAP Basis:				
Excess (Deficiency) of Revenues				
Over (Under) Expenditures			\$ -	
NET CHANGE IN FUND BALANCE			<u>\$ -</u>	

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
J. PAUL TAYLOR ACADEMY
Schedule of Budgetary Comparisons - Budgetary Basis
Medicaid 3-21 Years 25153
For The Year Ended June 30, 2017

	Budgeted Amounts		Actual Amount	Variance Positive (Negative)
	Original Budget	Final Budget		
REVENUES				
Federal Grant	\$ -	-	180	180
<i>Total Revenues</i>	-	-	180	180
EXPENDITURES	-	-	-	-
<i>Net Changes in Fund Balances</i>	-	-	180	180
<i>Cash or Fund Balances - Beginning of Year</i>	-	-	-	-
<i>Cash or Fund Balances - End of Year</i>	\$ -	-	180	180
Reconciliation to GAAP Basis:				
<i>Excess (Deficiency) of Revenues</i>				
<i>Over (Under) Expenditures</i>			\$ 180	
NET CHANGE IN FUND BALANCE			\$ 180	

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
J. PAUL TAYLOR ACADEMY
Schedule of Budgetary Comparisons - Budgetary Basis
Spaceport Grant 26204
For The Year Ended June 30, 2017

	Budgeted Amounts		Actual Amount	Variance Positive (Negative)
	Original Budget	Final Budget		
REVENUES				
Local & County Grant	\$ -	9,394	9,394	-
Total Revenues	-	9,394	9,394	-
EXPENDITURES				
Current:				
Instruction	11,108	9,410	-	9,410
Total Expenditures	11,108	9,410	-	9,410
<i>Excess (Deficiency) of Revenues</i>				
<i>Over (Under) Expenditures</i>	(11,108)	(16)	9,394	9,410
Other financing sources (uses):				
Designated Cash	11,108	16	-	(16)
Total other financing sources (uses):	11,108	16	-	(16)
Net Changes in Fund Balances	-	-	9,394	9,394
Cash or Fund Balances - Beginning of Year	-	-	15	15
Cash or Fund Balances - End of Year	\$ -	-	9,409	9,409
Reconciliation to GAAP Basis:				
<i>Excess (Deficiency) of Revenues</i>				
<i>Over (Under) Expenditures</i>			\$ 9,394	
NET CHANGE IN FUND BALANCE			\$ 9,394	

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
J. PAUL TAYLOR ACADEMY
Schedule of Budgetary Comparisons - Budgetary Basis
2012 SB-66 Student Library 27107
For The Year Ended June 30, 2017

	Budgeted Amounts		Actual Amount	Variance Positive (Negative)
	Original Budget	Final Budget		
REVENUES				
State Grant	\$ 3,512	3,512	6,732	3,220
Total Revenues	3,512	3,512	6,732	3,220
EXPENDITURES				
Current:				
Support Services:				
Instruction	3,512	3,512	3,512	-
Total Expenditures	3,512	3,512	3,512	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	3,220	3,220
Net Changes in Fund Balances	-	-	3,220	3,220
Cash or Fund Balances - Beginning of Year	-	-	(3,220)	(3,220)
Cash or Fund Balances - End of Year	\$ -	-	-	-
Reconciliation to GAAP Basis:				
Excess (Deficiency) of Revenues Over (Under) Expenditures			\$ 3,220	
NET CHANGE IN FUND BALANCE			\$ 3,220	

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
J. PAUL TAYLOR ACADEMY
Schedule of Budgetary Comparisons - Budgetary Basis
New Mexico Grown FVV 27183
For The Year Ended June 30, 2017

	Budgeted Amounts		Actual Amount	Variance Positive (Negative)
	Original Budget	Final Budget		
REVENUES				
State Grant	\$ -	1,000	1,000	-
Total Revenues	-	1,000	1,000	-
EXPENDITURES				
Current:				
Food Services Operations	-	1,000	1,000	-
Total Expenditures	-	1,000	1,000	-
Net Changes in Fund Balances	-	-	-	-
Cash or Fund Balances - Beginning of Year	-	-	-	-
Cash or Fund Balances - End of Year	\$ -	-	-	-
Reconciliation to GAAP Basis:				
Excess (Deficiency) of Revenues				
Over (Under) Expenditures			\$ -	
NET CHANGE IN FUND BALANCE			\$ -	

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
J. PAUL TAYLOR ACADEMY
Schedule of Budgetary Comparisons - Budgetary Basis
Public School Capital Outlay 31200
For The Year Ended June 30, 2017

	Budgeted Amounts		Actual Amount	Variance Positive (Negative)
	Original Budget	Final Budget		
REVENUES				
State Grant	\$ -	146,882	158,381	11,499
Total Revenues	-	146,882	158,381	11,499
EXPENDITURES				
Capital Outlay	-	146,882	146,882	-
Total Expenditures	-	146,882	146,882	-
Net Changes in Fund Balance	-	-	11,499	11,499
Cash or Fund Balances - Beginning of Year	-	-	1,503	1,503
Cash or Fund Balances - End of Year	\$ -	-	13,002	13,002
Reconciliation to GAAP Basis:				
Excess (Deficiency) of Revenues				
Over (Under) Expenditures			\$ 11,499	
Adjustments to Revenues			(13,002)	
NET CHANGE IN FUND BALANCE			\$ (1,503)	

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
J. PAUL TAYLOR ACADEMY
Schedule of Budgetary Comparisons - Budgetary Basis
SB-9 Capital Improvements 31700
For The Year Ended June 30, 2017

	Budgeted Amounts		Actual Amount	Variance Positive (Negative)
	Original Budget	Final Budget		
REVENUES				
State Grant	\$ 10,234	20,008	10,055	(9,953)
Total Revenues	10,234	20,008	10,055	(9,953)
EXPENDITURES				
Capital Outlay	10,234	20,008	10,055	9,953
Total Expenditures	10,234	20,008	10,055	9,953
Net Changes in Fund Balances	-	-	-	-
Cash or Fund Balances - Beginning of Year	-	-	2,140	2,140
Cash or Fund Balances - End of Year	\$ -	-	2,140	2,140
Reconciliation to GAAP Basis:				
Excess (Deficiency) of Revenues				
Over (Under) Expenditures			\$ -	
NET CHANGE IN FUND BALANCE			<u>\$ (2,140)</u>	

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
J. PAUL TAYLOR ACADEMY
Schedule of Collateral Pledged by Depository For Public Funds
June 30, 2017

Name of Depository	Security Type	CUSIP/Security Number	Maturity Date	Fair Value June 30, 2017
N/A	N/A	N/A	N/A	\$ -
Total Cash per Schedule of Cash Accounts:				\$ 219,059
Less: FDIC Coverage:				(219,059)
Uninsured Public Funds:				-
Collateral Requirement:				-
Pledged Collateral Held by Pledging Financial Institution:				-
Balance Over Collateralized:				\$ -
Balance Uninsured and Uncollateralized at June 30, 2017:				\$ -

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
J. PAUL TAYLOR ACADEMY
Schedule of Cash Accounts
June 30, 2017

Bank Account Type	Century Bank
Checking - Operational Account	\$ 219,059
Total on Deposit	219,059
Reconciling Items	(15,052)
Reconciled Balance June 30, 2017	204,007
Less Agency Funds	(36,238)
Total Cash	<u>\$ 167,769</u>

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
J. PAUL TAYLOR ACADEMY
Cash Reconciliation
June 30, 2017

	Operational 11000	Instructional Materials 14000	Food Services 21000
Cash, June 30, 2016	\$ -	5,812	10,877
Add:			
2016-17 revenues	1,296,236	12,396	63,903
Total Cash Available	1,296,236	18,208	74,780
Less:			
2016-17 expenditures	(1,175,708)	(1,679)	(59,860)
Receivables/Payables	1,588	-	-
Outstanding Loans	(10,176)	-	-
Cash June 30, 2017	111,940	16,529	14,920
Fund Balance Reconciliations to GAAP Basis:			
Audit reclassifications to cash	(1,089)	15,880	-
Cash Per Books	110,851	32,409	14,920
Fund Balance Reconciliation to GAAP Basis:			
Modified Accrual Adjustments	8,588	-	-
Fund Balance (Deficit) , Modified Accrual Basis	\$ 119,439	32,409	14,920

Agency Funds	Federal Projects Account	Federal Direct	Local Grants Account	State Account
23000	24000	25000	26000	27000
15,486	25	-	15	-
35,656	45,024	180	9,394	7,732
51,142	45,049	180	9,409	7,732
(14,891)	(55,327)	-	-	(4,512)
(13)	162	-	-	-
	10,176		-	-
36,238	60	180	9,409	3,220
-	(60)			(3,220)
36,238	-	180	9,409	-
-	-	-	-	-
36,238	-	180	9,409	-

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
J. Paul Taylor Academy
Cash Reconciliation
June 30, 2017

	Public School Capital Outlay 31200	SB-9 Capital Improvements 31700	Total Government
Cash, June 30, 2016	-	-	\$ 32,215
Add:			
Total Cash Available	158,381	10,055	1,638,957
Less:			
2016-17 expenditures	158,381	10,055	1,671,172
Receivables/Payables	(146,882)	(10,055)	(1,468,914)
	-	-	1,737
	-	-	-
Cash June 30, 2017	11,499	-	203,995
Fund Balance Reconciliations to GAAP Basis:			
Audit reclassifications to cash	(11,499)	-	12
Cash Per Books	-	-	204,007
		Less: Agency Fund:	(36,238)
			\$ 167,769
Modified Accrual Adjustments			
Fund Balance (Deficit) , Modified Accrual Basis	-	-	8,588
	-	-	212,595
		Less: Agency Fund:	(36,238)
Balance Sheets - Governmental Funds:			\$ 176,357

**STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
Schedule of Findings and Questioned Costs
Year Ended June 30, 2017**

HORIZON ACADEMY WEST (CONTINUED)

2017-001 Timely Deposits (Other Non-Compliance) (continued)

Effect: The School is not in compliance with the cash deposit compliance requirements as stated at NMAC 6.20.2.14.C.

Cause: For this transaction, controls were not in place to ensure the School made the deposit within a 24-hour time period.

Auditor's Recommendation: Ensure deposits are made in accordance with NMAC 6.20.2.14.C.

Management's Response: The School goes over the deposits policy/procedures with staff at the beginning of each school year and also sends an email to all staff as a reminder of the policy/procedure. Our policy states that all money is to be turned in to the business office on a daily basis by 10:00 am, no exceptions. The School will continue this practice, but in addition will send out an email reminder throughout the school year and also post the policy/procedure in visible places for the staff to see throughout the School. The School will also include this policy in the Staff Handbook. Administration is responsible for correcting this finding by June 30, 2018.

THE INTERNATIONAL SCHOOL AT MESA DEL SOL

No matters were reported

J. PAUL TAYLOR ACADEMY

2017-001 Journal Entry Approval (Material Weakness)

Condition: The District did not apply procedures put in place for reviewing journal entries by at least two authorized individuals before posting to their Financial Management System.

Criteria: According to NMAC 6.20.2.11 Internal Control Structure - A, "School district shall establish and maintain an internal control structure including policies and procedures and is also responsible for ensuring the school district complies with laws and regulations applicable to state and federal programs. The District is required to limit access for journal adjustments outside of the automated Financial Management System adjustments to selected personnel who have adequate training in the operation of complex financial software for fund and allocation accounting. All journal entries are required to be jointly approved by at least two of the authorized individuals.

Effect: Lack of journal entry approval may result in material error for fund and allocation accounting.

Cause: This was a problem that was caused by the designated individuals not complying with District approved policies.

Auditor's Recommendation: It is recommended that the School follow adopted policies and procedures to ensure that this situation does not occur in the future. Controls must require the monitoring of journal entry approval to ensure compliance with state and federal guidelines.

Management's Response: Management will ensure adopted policies and procedures are followed. This process will be implemented by the Business Manager and completed prior to June 30, 2018.

J. Paul Taylor Academy Audit Committee Meeting Minutes

April 13, 2018

Members Present:

Eric Ahner

Gina Trujillo

Ric Hernandez

Monica Lopez

Members Absent:

Martin Lopez

Coree Fox

1. Reviewed Journal Entries created since the last Audit Committee Meeting (4 Entries) to ensure all entries had been signed for approval. Found all items had approval signatures.

Date	Transaction ID	Amount	Reason
03-13-2018	8706	\$624.00	Expenditure transferred from IDEA-B to Operations
03-26-2018	8704	\$110.55	Change in Executive Director code requires support staff to follow. Transfer to correct object code.
03-30-2018	8806	\$28.80	Late fee
04-19-2018	8848	\$2.33	Bank Check Clearing Error

2. Reviewed Final Audit Findings. No changes from exit interview were found.
3. One finding was noted and a Corrective Action Plan was created and agreed on by all Audit Committee members that were present, see attached.
4. Next Audit Committee meeting will be in July.

Respectfully Submitted,

Ric Hernandez, Chair

CHARTER SCHOOL NAME: J. Paul Taylor Academy

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STATE OF NEW MEXICO
PUBLIC EDUCATION COMMISSION
300 DON GASPAR
SANTA FE, NEW MEXICO 87501-2786
Telephone (505) 827-6661
www.ped.state.nm.us

PATRICIA GIPSON
PUBLIC EDUCATION COMMISSION CHAIR

CHRISTOPHER N. RUSZKOWSKI
SECRETARY DESIGNATE OF EDUCATION

Patricia Gipson, Chair
District 7, Las Cruces

March 16, 2018

Gilbert Peralta, Vice-Chair
District 6, Socorro

Karyl Ann Ambruster, Secretary
District 4, Los Alamos

R. Carlos Caballero, Member
District 1, Albuquerque

David L. Robbins, Member
District 2, Albuquerque

Carmie Toulouse, Member
District 3, Albuquerque

James Conyers, Member
District 5, Gallup, Farmington

Danielle Johnston,
District 8, Moriarity

Trish Ruiz, Member
District 9, Hobbs

Tim Crone, Member
District 10, Espanola

Mr. Eric Ahner
402 W. Court Ave. Building 2
Las Cruces, NM 88005

Dear Mr. Ahner:

J. Paul Taylor Academy's amendment request to the Public Education Commission was approved at the March meeting.

The amendment approval grants the school authorization to revise: length of the school day: minimum 6.25 hours (not including lunch), and length of school year: minimum 175 days. Total instructional time will be equal to or greater than 1080 hours. .

Enclosed you will find a copy of the approved amendment request form.

Please let me know if you have any questions.

Sincerely,

A handwritten signature in black ink, appearing to read "Patricia Gipson".

Patricia Gipson, Chair
Public Education Commission

Enc. (Approved Amendment Request)
cc: File

STATE CHARTER SCHOOL CHANGE/AMENDMENT REQUEST FORM

This Request Form MUST include a copy of the governing body minutes from the meeting at which the amendment was approved.

Please complete and submit this form to: **Attorney for the Public Education Commission**, New Mexico Attorney General's Office, P.O. Box 1508, Santa Fe, NM 87504

Amendment Request, Public Education Department, Charter Schools Division, Room 301, 300 Don Gaspar, Santa Fe, NM 87501, charter.schools@state.nm.us

And

Name of State-Chartered School: J. Paul Taylor Academy

Date submitted: January 24, 2018 Contact Name: Eric B. Ahner, Executive Director E-mail: eric.ahner@jpaultayloracademy.org

Current Charter Application or Contract Section and Page	Current Charter Statement(s)	Proposed Revision/Amendment Statement(s)	Rationale for Revision/Amendment	Date of Governing Body Approval
Charter Contract: Section 8.01 (a) (i)	Length of school day: 6 hours and 45 min. (not including lunch) Length of School Year: 185	Length of school day: Minimum 6.25 hours (not including lunch) Length of School Year: Minimum 175 Total annual instructional time will be equal to or greater than 1080 hours. <i>Click here to download</i>	The total academic time was less than predicted during the FY17 school year. The proposed change keeps the school compliant with the statute while offering flexibility in program changes and potentially reducing operating costs.	<i>Click here to enter a date</i>

Original Signature of Governing Council President or Designee: [Signature] Date: January 24, 2018

Printed Name of Governing Council President or Designee: Richard Hernandez, Governance Council Chair

Public Education Commission Chair: [Signature] **Public Education Commission use only**

Date: 3-16-18

☒ APPROVED ☐ DENIED



Students
Staff
Families
Community

J. PAUL TAYLOR ACADEMY

Recapturing the Joy of Learning - Recapturar la Alegría de Aprender



Estudiantes
Personal
Familias
Comunidad



Director's report
April 18, 2018 Governance Council Meeting



Table of contents

- Enrollment-Current Applicants
- Demographics
- December Attendance
- Middle School Grade Stats

Enrollment-**Current year**

As of March 15, 2018

200 Students Enrolled (184 on Current Waiting List)

2017-18 Enrollment

20 – Kindergarten

21 – 1st Grade

23 – 2nd Grade

22 – 3rd Grade

24 – 4th Grade

24 – 5th Grade

134 – Elementary Total

24 – 6th Grade

23 – 7th Grade

19 – 8th Grade

66 – Middle School Ttl

Projected Enrollment-**Next year**

As of March 8, 2018 (Lottery Date)

200 Students Enrolled (174 Return/26 Placed thru lottery)

154 on Current Waiting List)

2018-19 Applicants

60 (14) – Kindergarten

25 (3) – 1st Grade

21 (2) – 2nd Grade

19 (1) – 3rd Grade

18 (3) – 4th Grade

8 (1) – 5th Grade

151 (26) – Elem. Apps

(x)=Siblings

19 (3) – 6th Grade

6 (1) – 7th Grade

4 (0) – 8th Grade

29 (4) – Middle School

Attrition

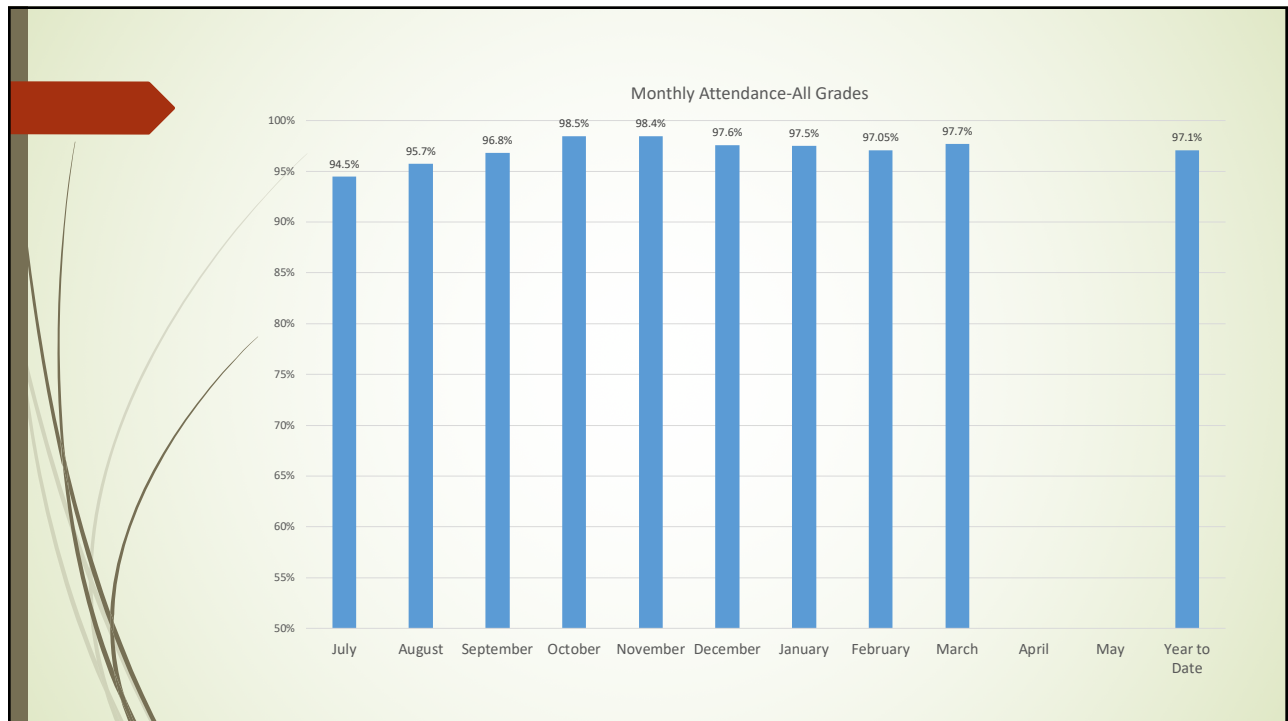
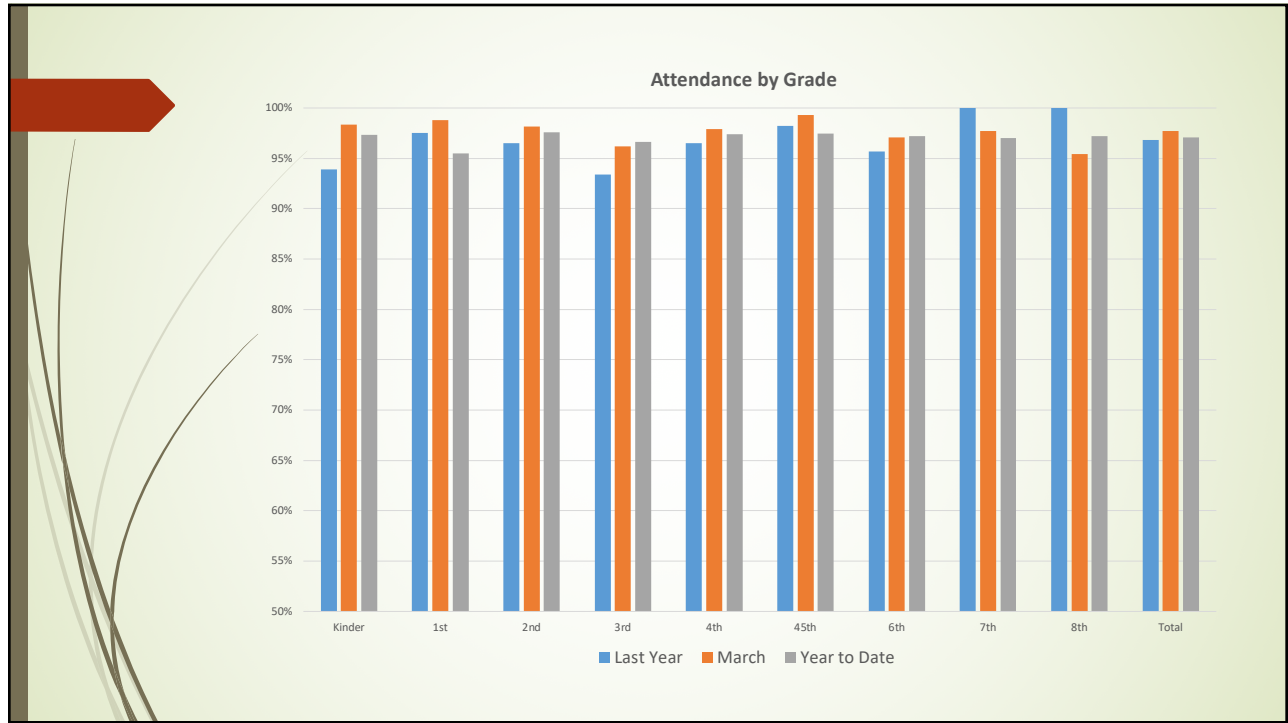
Student who have left since school start
(not including no shows) **(2 at 2nd semester start)**
2 Students have withdrawn last month-Both moving
out of the country

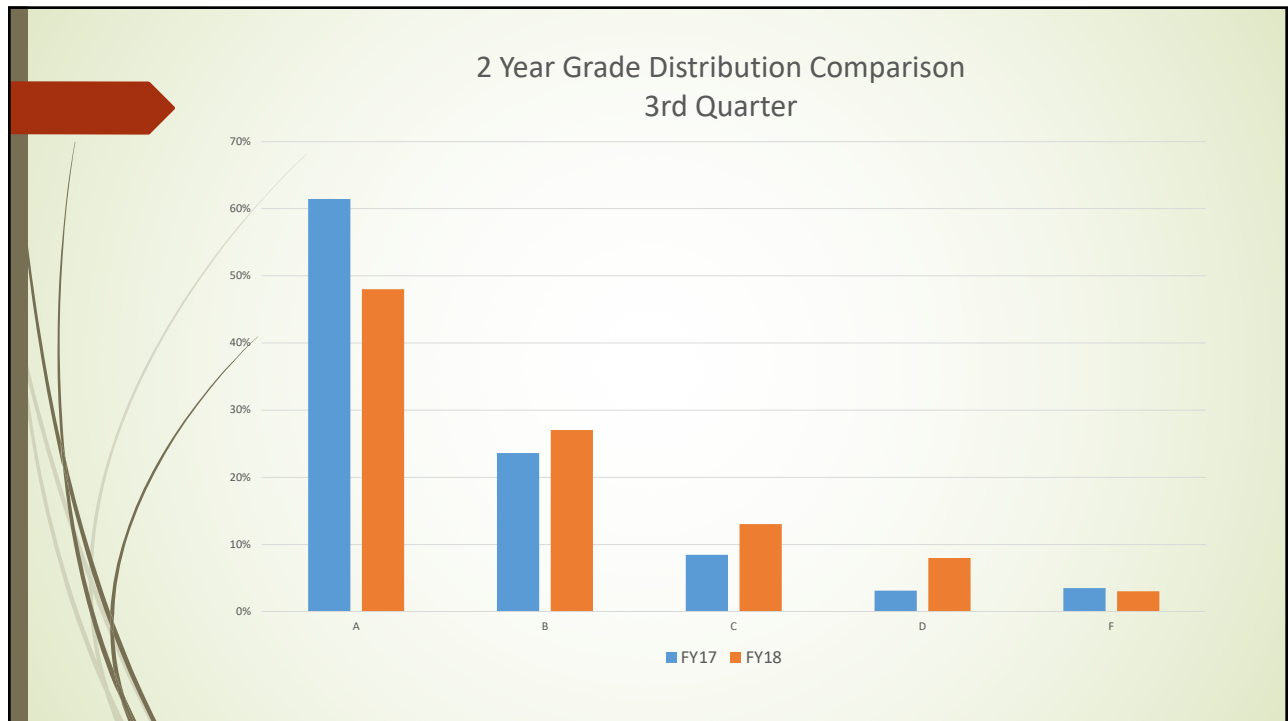
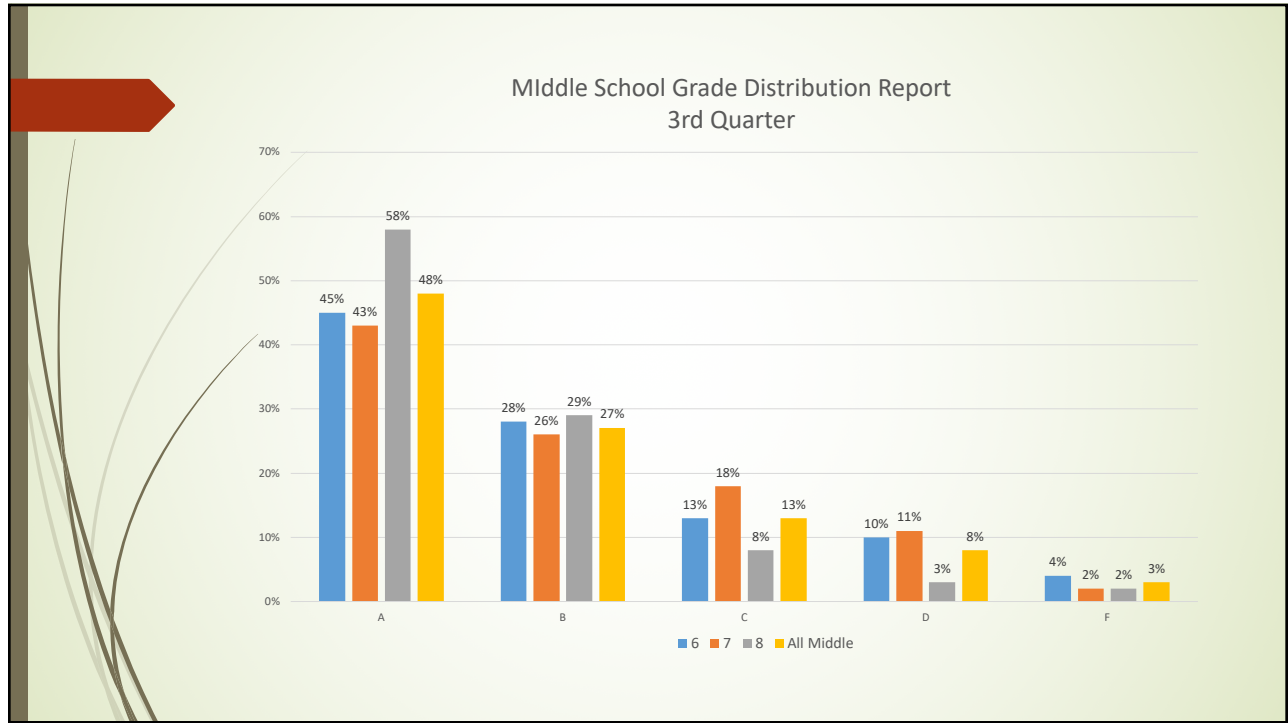
1 – Kindergarten
1 – 1st Grade
0 – 2nd Grade
2 – 3rd Grade
1 – 4th Grade

1 – 5th Grade
3 – 6th Grade
2 – 7th Grade
4 – 8th Grade
15 – Total Attrition (YTD)

Demographics

- 99 Female students to 100 Male students
- 100 Hispanic
- 90 Caucasian
- 2 Asian
- 5 African-American
- 1 Native-American
- 2 Pacific Islander





POLICY: HEAD ADMINISTRATOR END OF THE YEAR REVIEW & EVALUATION

J PAUL TAYLOR ACADEMY

www.jpaultayloracademy.org

Adoption date: May 11, 2016

Procedure:

1. The Head Administrator will compile and provide the Governance Council materials describing progress toward or accomplishment of established goals and objectives as well as goals for the coming evaluation period.
2. The Governance Council will individually evaluate the Head Administrator's performance. The standard criteria upon which the Head Administrator's performance is evaluated and associated rating scales are described in Exhibit "A". The council may include other performance criteria at its discretion with advance notice to the Head Administrator.
3. The Governance Council will assemble in a closed meeting without the Head Administrator to review and discussed the Head Administrator's performance. Individual evaluations and council input will be discussed. Consensus will be reached on a single evaluation to reflect the sum of all participating council input. Suggested meeting procedures are listed below:
 - a. Each council member is asked to comment on the Head Administrator's performance, including what is going well and what he or she would like to see changed.
 - b. The Head Administrator Evaluation & Support Committee Chair facilitates a discussion, seeking to reach a council consensus on the Head Administrator's overall performance and on particular items of importance.
 - c. When there is disagreement among council members on an area of the Head Administrator's performance or on some specific issue, the Chair asks each council member to comment, so that everyone hears all perspectives.
 - d. The Chair seeks a council consensus (not necessarily unanimous) on the Head Administrator's performance on this item, so that the entire Governance Council and the Head Administrator are clear on the Governance Council's position.
4. The Head Administrator will be invited to join the Head Administrator Evaluation & Support Committee in the closed session to review and discuss the cumulative evaluation. The final written evaluation should be completed and delivered to the Head Administrator within 30 days of the evaluation meeting. The evaluation is not considered a public document and therefore will remain confidential by all participants.
5. At a regular meeting of the Governance Council following the closed session, the Governance Council will read the closed meeting notice as well as take any official action considered upon during the evaluation session.

Head Administrator Performance Evaluation

Exhibit "A"

Current Evaluation Period: July 1, 20 to June 30, 20

Prepared by Governance Council Member: _____ Date Prepared: _____

- Each member of the Governance Council should complete this evaluation form, sign it in the space below, and present it for discussion with other council members in closed session.
- The deadline for submitting this performance evaluation is _____.
- Evaluations will be summarized and included on the agenda for discussion at the closed personnel meeting on _____.

Governance Council Member's Signature _____ Date _____

INSTRUCTIONS:

This evaluation form contains ten (10) categories of evaluation criteria. Each category contains a statement to describe a behavior standard in that category. For each statement, use the following scale to indicate your rate of the Head Administrator's performance.

5 = Excellent (almost always exceeds the performance standard)

- 4 = Above Average** (generally exceeds the performance standard)
3 = Average (generally meets the performance standard)
2 = Below Average (usually does not meet the performance standard)
1 = Poor (rarely meets the performance standard)

This evaluation form also contains a provision for entering narrative comments, including an opportunity to enter responses to specific questions and an opportunity to list any comments you believe appropriate and pertinent to the rating period. Please write legibly. Leave all pages of this evaluation form attached. Initial each page. Sign and date the cover page. Submit the completed evaluation to the Head Administrator Evaluation & Support Committee Chair by the established deadline.

PERFORMANCE CATEGORY SCORING:

1. DEMONSTRATING INTEGRITY

- _____ Deals with others in a timely, straightforward, honest and ethical manner, treating others with dignity and respect.
 _____ Behaves in a way that supports JPTA's charter, vision and values.
 _____ Admits mistakes and takes timely corrective action.
 _____ Exemplifies ethical and professional conduct by following the Code of Professional Conduct, JPTA policies, NMPED rules and other standards of behavior applicable to the position of Head Administrator.
 _____ Conducts diligent and thorough research and evaluation of school matters.

Add the values from above and enter the subtotal _____ / 5 = _____ score for this category

2. CULTIVATING A CULTURE OF EXCELLENCE

- _____ Creates and maintains a culture that promotes student achievement for all students.
 _____ Makes JPTA a place where staff and students are all committed to putting forth their best effort as a key to achievement.
 _____ Demonstrates commitment to effective communications and conflict resolution.
 _____ Consistently evaluates and proactively improves processes, programs, and services for greater effectiveness, efficiency and value.
 _____ Promotes JPTA's achievements within the JPTA community and within the surrounding Las Cruces community.

Add the values from above and enter the subtotal _____ / 5 = _____ score for this category

3. LEADING THE EDUCATIONAL PROGRAM

- _____ Demonstrates thorough knowledge of effective curriculum, assessment, and instructional practices to ensure student success.
 _____ Ensures that JPTA uses performance data to assist in decision-making and curricular planning.
 _____ Ensures there is a standards-based curriculum complete with scope and sequences for all subjects taught at every grade level in coordination with Project Based Learning.
 _____ Ensures all teachers regularly use assessment data to plan curriculum, lesson plans, meet individual student needs, and make daily instructional decisions through the use of Project Based Learning.
 _____ JPTA's structure and staffing ensures that special student populations are making progress in their education programs.

Add the values from above and enter the subtotal ____ / 5 = ____ score for this category

4. DEVELOPING AND LEADING STAFF

____ Recruitment – attracts and selects high performing staff and leadership.

____ Staff culture – creates a staff culture and work environment in which highly effective staff members are actively engaged and feel connected to JPTA and its charter.

____ Professional Development – develops, maintains, and regularly reviews and revises systems and practices that improve staff ability to increase student achievement.

____ Staff Retention – successfully retains top performers. Creates an environment where staff are committed to long tenure and would recommend working at JPTA to others.

____ Creates an environment/culture that embraces professional growth and provides multiple opportunities for professional development for all staff members.

Add the values from above and enter the subtotal ____ / 5 = ____ score for this category

5. MANAGING ORGANIZATIONAL COMPLIANCE AND ADMINISTRATION

____ Ensure that JPTA meets and is in compliance with all local, state and federal laws and mandates.

____ Oversees development and proper functioning of an enrollment and admissions process.

____ Maintains communication with city and state officials, including but not limited to LCPS and the NM PED and the NM Public Education Commission.

____ Ensures JPTA is administered well with efficient investment of staff time and other resources.

____ Provides Governance Council with frequent updates on legislative, funding and compliance issues affecting JPTA and charter schools in general.

Add the values from above and enter the subtotal ____ / 5 = ____ score for this category

6. BUILDING AND MAINTAINING FAMILY SATISFACTION

____ Ensures JPTA has frequent, meaningful, and well-attended ways for families to be involved in their child's learning and the school community.

____ Provides indication of a high level of parent satisfaction with JPTA as evidenced by low student attrition rates and positive parent survey results/feedback.

____ Listens and responds respectfully to the range of concerns expressed by parents and family members.

____ Actively promotes parental involvement and volunteerism in the classroom and JPTA activities.

____ Promotes and encourages student involvement in community outreach programs.

Add the values from above and enter the subtotal ____ / 5 = ____ score for this category

7. MANAGING FINANCIAL PERFORMANCE

- _____ Understands and provides leadership in the areas of financial planning, budgeting, accounting and management of JPTA's financial resources.
- _____ Determines the current and future financial resources needed to realize JPTA's charter.
- _____ Ensures that clear and accurate accounting, payroll, cash management, and insurance systems are maintained via communication with JPTA's Business Manager.
- _____ Provides Governance Council with frequent updates on financial issues affecting JPTA including the annual fiscal audit.
- _____ Provides oversight of the JPTA Business Manager and ensures the Governance Council and JPTA staff are adequately informed of financial matters.

Add the values from above and enter the subtotal _____ / 5 = _____ score for this category

8. ENSURING ADEQUATE FACILITIES

- _____ Oversees necessary facilities planning and make recommendations to the Governance Council, including remaining in compliance with the LCPS lease.
- _____ Assures the proper maintenance of JPTA's facility and adherence to all local, state, and federal codes.
- _____ Ensures the physical environment reflects JPTA's charter and values as well as enhances learning.
- _____ Ensures JPTA's physical environment (buildings and grounds) is well-cared for, sanitary, and promotes health and safety.
- _____ Adheres to and annually reevaluates JPTA's Safety and Emergency Operations plans.

Add the values from above and enter the subtotal _____ / 5 = _____ score for this category

9. PARTNERING WITH THE BOARD

- _____ Acts as liaison to ensure an effective and timely flow of critical information between the Governance Council and JPTA's staff, teachers, parents and students.
- _____ Helps facilitate the Governance Council's governance, composition and committee structure. Implements Governance Council policies, and recommends policies for Governance Council consideration.
- _____ Develops and implements strategic and operational plans to achieve JPTA's charter and vision; allocates resources accordingly.
- _____ With input from the Governance Council, ensures the development and ongoing refinement of a long-term strategy; establishes objectives and plans that meet the needs of students, staff and all constituents; ensure consistent and timely progress toward strategic objectives.
- _____ Responds well to requests, advice and constructive criticism of the Governance Council.

Add the values from above and enter the subtotal _____ / 5 = _____ score for this category

10. OVERALL LEADERSHIP AND PERFORMANCE

- _____ Responsible for leading JPTA in fulfilling its charter and goals in accordance with the policies established by the Governance Council.
- _____ Responsible for meeting/exceeding the Annual Performance Targets set by the PEC and the materials terms as set forth in JPTA's charter.. Provides vision and leadership by example.

_____ Develops and implements strategic and operational plans to achieve JPTA's charter and vision; oversees the operation of JPTA, development of staff, allocate resources and ensure proper controls.

_____ Oversees well-being of the entire school by fostering positive and productive relationships across the school and community.

_____ Sets a professional example by handling affairs of JPTA in a fair and impartial manner.

Add the values from above and enter the subtotal _____ / 5 = _____ score for this category

NARRATIVE EVALUATION

What would you identify as the Head Administrator's strength(s), expressed in terms of the principle results achieved during the evaluation period?

What performance area(s) would you identify as most critical for improvement?

What new goal or modification of a current goal would you recommend as a priority for the upcoming year?

What constructive suggestions or assistance can you offer the Head Administrator to enhance performance?

What other comments do you have for the Head Administrator; e.g., priorities, expectations, goals or objectives for the new evaluation period?

J. Paul Taylor Academy – Parent Advisory Committee (PAC)

Agenda for April 11, 2018 6:00pm

Updates & Announcements:

- Playground/Irrigation Updates – (Mr. Ahner)
- Running Club – (Stephanie Haan-Amato)

PAC Upcoming Activities:

Events for April / May:

- **Teacher/Staff Appreciation week – April 30-May 4th**
 - Monday – PAC, Tuesday – GC, Wednesday – Foundation, Thursday – PAC, Friday- Foundation
- **We Are All Creators – Art event for JPTA (Stephanie Sweet)**
May 4th, 6-8pm
 - Silent Auction pieces, Artwork created by kids/artists that then have 1 grade levels fingers prints added. 33 total, Proceeds go to the Art Program.
 - Middle school creating art pieces for sale
 - K-5 artwork on display
 - Demos by a few artists
 - Food Trucks
 - Volunteers needed:
 - Mrs. Sweet needs a volunteer from each grade level to help display art and take down art after event. (Sign up Genius will go out)
 - 2 Volunteers to help with the silent Auction
 - 6 ft tables to borrow for the event at least 8x
- **Family Public Forum – (Stephanie Haan-Amato)**
 - Executive Director Candidates will answer pre-determined questions
- **End of year Party at Pioneer - Tuesday, May 22nd**
 - Sign up Genius for volunteers and supplies

Comments or Questions?

The next PAC meeting will be _____ at 6:00pm in the JPTA Media Center.

POLICY: RESOLVING DISPUTES FOR HOMELESS STUDENTS

J PAUL TAYLOR ACADEMY

www.jaultayloracademy.org

Adoption date: April 18, 2018

When a dispute arises over eligibility for a student who is experiencing homelessness, school selection, enrollment in a school or transportation, the J. Paul Taylor Academy must:

- Assuming the student has gained admission through the school's enrollment and lottery process, the school will immediately enroll the child or youth in the school, pending final resolution of the dispute, including all available appeals. [42 U.S.C. § 11432(g)(3)(E)(i)].
- In the case of an unaccompanied youth, JPTA shall ensure that the local liaison assists in placement or enrollment decisions and gives priority to the views of such unaccompanied youth.
- Allow students to participate fully in school and receive all services to which they are entitled, including transportation, while disputes are pending. [42 U.S.C. § 11434a(1)].
- Provide the parent or guardian of the child or youth or the unaccompanied youth a written explanation of any decisions related to school selection or enrollment made by the school.
- Notice and written explanation from the school about the reason for its decision, at a minimum, should include the following:
 - o An explanation of how the school reached its decision regarding eligibility, school selection or enrollment, which should include:
 - § A description of the action proposed or refused by the school;
 - § An explanation of why the action is proposed or refused;
 - § A description of any other options the school considered;
 - § The reasons why other options were rejected;
 - § A description of any other factors relevant to the school's decision and information related to the eligibility or best interest determination including the facts, witnesses, and evidence relied upon and their sources;
 - § Appropriate timelines to ensure any relevant deadlines are not missed; and
 - o Contact information for the local liaison and State Coordinator of Education for Homeless Children and Youth (ECHY) and a brief description of their roles.
- Ensure all decisions and notices are drafted using language and formatting appropriate for low literacy, limited vision readers and individuals with disabilities.
- Provide translation and interpretation services in connection with all stages of the dispute resolution process for children and youth and/or their parents or guardians who are English Learners or whose dominant language is other than English.

- Provide electronic written notice to parents/guardians and unaccompanied youth who have email and follow up with the notice in person or by mail.
- Provide the rights of the parent, guardian, or unaccompanied youth to appeal such decisions. [42 U.S.C. § 11432(g)(3)(E)(ii)].

If a dispute arises over eligibility, or enrollment at J. Paul Taylor Academy, the parent, guardian or unaccompanied youth shall be referred to the school's liaison who shall carry out the dispute resolution process as expeditiously as possible after receiving notice of such dispute. [42 U.S.C. § 11432(g)(3)(E)(iii)].

Procedures to Ensure that Parents, Guardians and Unaccompanied Youth Know their Rights

The school's liaison must make sure that Parents, Guardians and Unaccompanied Youth are aware of the educational and related opportunities available, including transportation [42 U.S.C. § 11432(g)(6)(A)(v)] and must post public notice of the educational rights of homeless children and youths. [42 U.S.C. § 11432(g)(6)(A)(vi)]. Posters and other information about rights and services, translated into languages represented by the community, must be placed where homeless families and youths receive services.

The following information shall be included in the school's notice regarding the dispute resolution process:

- Right to file a complaint, raise a complaint issue or file an appeal.
- Right to provide written or oral documentation to support the parent/guardian or unaccompanied youth's position.
- Step-by-step description of how to appeal the school's decision that includes a simple form parents, guardians or unaccompanied youths can complete and submit to the school to initiate the dispute process.
- If the parent, guardian or unaccompanied youths are English learners, use of a native language other than English, or need additional supports because of a disability, translators, interpreters, or other support services will be made available without charge.
- Right to be enrolled immediately in the school in which enrollment is sought pending the final resolution of the dispute, assuming the individual is eligible through the school's lottery/enrollment process.
- Right to immediate enrollment includes receiving adequate and appropriate transportation to and from the school of origin and the ability to fully participate in all school activities.
- List of legal and advocacy service providers in the area that can provide additional assistance during any part of the process.
- Contact information for the local liaison and State Coordinator, with a brief description of their roles.

Timelines for resolving district and state-level appeals.

Overview of Dispute Resolution Process

**Every effort must be made to resolve the complaint or dispute at the local level before it is submitted to the PED.*

In a case where a dispute occurs regarding the eligibility, school enrollment, participation or transportation of a homeless child or youth, the following process must be followed:

Level 1: School of Choice Informal Resolution

Level 2: LEA/State Charter School Homelessness Liaison Resolution

Level 3: PED's State Coordinator of Education for Homeless Children and Youth (ECHY) Resolution

Level 1: School of Choice Informal Resolution

If a parent, guardian or unaccompanied youth wishes to appeal a school's decision related to eligibility, school enrollment, participation or transportation:

1. The school shall have a written policy (this policy) for concerned parties to resolve disputes and every effort should be made to resolve the dispute at the school level. The school must adhere to the following parameters:
 - a. The dispute resolution process shall be as informal and accessible as possible and the process should be able to be initiated directly at the school of choice as with the school homelessness liaison. Every LEA/State Charter School is required to have a homelessness liaison.
 - b. When a dispute arises over school selection or enrollment, pending resolution of the dispute, the homeless child or youth must be immediately enrolled in the school in which the child or youth is seeking enrollment, and provided all services to which student is entitled. This is contingent that space at JPTA is available and the student is eligible through the enrollment/lottery process.
2. The district must create and provide a simply stated notice of rights and provide that notice of rights to the student, parent or guardian, in a language the student, parent or guardian can understand. The notice of rights shall contain:
 - a. contact information for school homelessness liaison and the state coordinator, with a brief description of their roles;
 - b. a step-by-step description of how to make use of the dispute resolution process;
 - c. notice of the right to immediately enroll in the school of choice pending resolution of the dispute and notice that immediate enrollment includes full participation in all school activities;
 - d. notice of the right to obtain the assistance of advocates or attorneys;
 - e. notice of the right to appeal to the department if the school-level resolution is not satisfactory;
 - f. the timelines for resolving school-level appeals;
 - g. notice of the right to provide written or oral documentation to support their position; and
 - h. a simple form that parents, guardians or the student can complete and return to the school to initiate the process.

Note: Nothing shall preclude the availability of any administrative hearing opportunities provided for by Federal statute or regulation.

Level 2: LEA/State Charter School Homelessness Liaison Resolution

1. The school with the dispute must provide notice of the dispute to the school's homelessness liaison using the school's dispute resolution process form which requires the following information:
 - a. school name, address, phone and fax number;
 - b. student's name, identification number, grade, and address;
 - c. parent, guardian or complaining party's name, relationship to student, address, and phone number;
 - d. whether student lives in a shelter;
 - e. name of school child or youth chooses to be enrolled in pending resolution of dispute;
 - f. whether school enrolled in is school of origin;
 - g. reason for complaint;
 - h. signature of parent guardian or complaining party; and
 - i. the principal's actions on the complaint.
2. The school will have ten (10) calendar days to review its initial determination and make a final decision as to the position taken.
3. The school's final decision must be in writing and must state all factual information upon which it is based and the legal basis in support thereof.

Level 3: PED's State Coordinator of Education for Homeless Children and Youth (ECHY) Resolution

If the dispute remains unresolved after a Level 2 resolution, parties may proceed to a Level 3 resolution:

1. If the final decision of the school is adverse to the parent, guardian or student, the decision, along with the PED's dispute resolution process form, must be forwarded by the school's homelessness liaison to the PED's ECHY State Coordinator within five (5) calendar days of issuing its final decision. This will initiate the appeal to Level 3.
2. The parent, guardian or student may also initiate the appeal. To initiate the appeal themselves, the parent or unaccompanied youth shall notify the school's homelessness liaison of their intent to proceed to Level 3 within ten (10) business days of notification of the Level 2 decision, and shall provide copies of the dispute resolution process form to the department's homelessness liaison. The parent, guardian, or student shall also complete the dispute resolution form and send it to the State's ECHY Coordinator at the address listed on the form.
3. Upon receipt of a dispute resolution form, the school will:
 - a. acknowledge receipt in writing;
 - b. provide written notice to the agency or consortium of agencies against which the violation has been alleged;

- c. conduct an impartial investigation which shall include a review of all relevant documentation presented and may include an independent on-site investigation, if determined necessary by the department;
 - d. give the complainant the opportunity to submit additional information, either orally or in writing, about the allegations in the complaint; and
 - e. review all relevant information and make an independent determination as to whether the agency or consortium of agencies is violating a requirement of an applicable federal statute or regulation.
3. Decision. A written decision, which includes findings of fact, conclusions, and the reasons for the decision and which addresses each allegation in the complaint, shall be issued by the secretary of education or designee and mailed to the parties within thirty (30) calendar days. Such decision will further include: procedures for effective implementation of the final decision, if needed, including technical assistance, negotiations, and, if corrective action is required, such action shall be designated, and the decision shall include the time line for correction and the possible consequences for continued noncompliance.

Failure or refusal to comply.

If the agency or consortium of agencies fails or refuses to comply with the applicable law or regulations, and if the noncompliance or refusal to comply cannot be corrected or avoided by informal means, compliance may be affected by the department by any means authorized by state or federal statute or regulation. The department will retain jurisdiction over the issue of noncompliance with the law or regulations and will retain jurisdiction over the implementation of any corrective action required.

POLICY & PROCEDURE: PROCUREMENT

J PAUL TAYLOR ACADEMY

www.jpaultayloracademy.org

Adoption date: March 9, 2016

Proposed Revisions 4-18-2018

All regulations established in Procurement Code, Section 13-1-21 through 13-1-199 NMSA 1978 will be strictly adhered to

Procurement is defined as purchasing, renting, leasing, lease purchasing or otherwise acquiring item(s), services or construction.

This procedure is designed to maximize the purchasing value of state and federal funds, provide safeguards for these funds and insure fairness to all parties involved. The J. Paul Taylor Academy Conflict of Interest Policy will be strictly adhered to in all procurement.

I. Procurement Procedure

- An employee, council member, group of employees or group of council members will generate a purchase requisition for requested item(s), or services including the following information as applicable:

- The item(s) or services requested and any quality specifications;

- The reason for the request(s);

- For items or services under \$20,000, the vendor providing the best price;

- For items or services ~~between, \$20,000 and \$60,000,~~ the three quotes (obtained verbally or in writing) from three vendors of items or services of the specified quality. (May use those obtained by the Cooperative Educational Services) The vendor failing to return a call or other lack of communication does not take the place of a quote. (At no time can one vendor be told the quote of another vendor participating in the process.);

- The address for the vendor with the lowest price or best quote;

- The item number(s) or other information required by the vendor; and

- The total cost of the item(s) or services including shipping.

A. The ~~Executive Director~~ approves the purchase requisition and submits to the business manager to authorize a purchase order (PO) to be generated when the item(s) or services requested further(s) the mission and goals of the Academy and are not divided in an illogical manner to prevent the necessity of securing quotes or bids.

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B. If the item(s) or services do/does not further the mission and goals of the Academy, the Executive Director will return the purchase requisition with an explanation.

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C. If the Executive Director is the requesting employee, a purchase requisition must still be generated for record keeping purposes insuring there is an explanation of how this purchase will further the Academy's mission and goals.

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D. The Business Manager (BM) will authorize and generate the PO, then provide it to the school Secretary after insuring that sufficient funds exist in the appropriate account. The Secretary will keep a copy for himself/herself in order to verify receipt of goods and/or services. A copy of the PO will be given to the originating staff member by the Secretary

E. If the account has insufficient funds, the BM will inform the Executive Director and Executive Director will notify the requesting employee.

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F. If it is a local purchase, the employee will purchase the item(s) or services and provide the receipt to the Secretary, leaving the PO with the vendor. The Secretary will verify receipt of the purchase against the purchase order. He/she will then forward the receipt to the business manager for payment and placement in records.

G. For out of town purchases, the purchase order will be mailed, faxed, or emailed to the vendor and the Secretary, upon receipt, will check the invoice against the purchase order. He/she will then forward the invoice to the BM for payment and placement in records.

H. The check for the items will be written and signed by two authorized signatures

I. Purchases, other than employee contracts, exceeding \$25,000 must be approved by the Governance Council.

II. **Bidding**

When the requested services will exceed \$60,000 (exclusive of gross receipts tax), the following bidding/proposal process will be followed, with only the exceptions explained below.

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III. **Emergency Procurement Exception**

An emergency for procurement purposes means a situation which creates a threat to public health, welfare or safety of one or more persons, or a threat to property as may arise due to floods, epidemics, riots, equipment failures or similar events.

The HA, with the advice of the Governing Council when possible, will determine whether an emergency of this type exists at that time. As soon as it is practicable, the HA will document the conditions and decision making process which led to the determination that an emergency for procurement purposes existed.

He/she will work with the BM to implement the procurement process. The procedure for the procurement must assure that the related services, construction or items are procured in time to address the emergency. Within this constraint, as much competition as is practicable will be provided.

Emergency procurements are limited to those services, construction or items necessary to meet the emergency.

IV. Sole Source or Sole provider Exception

A contract can be awarded under this exception without competitive bids or proposals when the Charter School's Chief Procurement Officer makes a written determination, after conducting a good-faith review of available sources and consulting with the HA of the Academy, that there is only one source for the required item(s) construction or services. When any doubt exists, competition will be solicited.

The BM will maintain records of sole source procurement for at least three years. These records must include:

- The contractor's name and address;
- The amount and terms of the contract;
- A listing of the services, construction or item(s) procured under the contract;
- The justification for the use of this procurement method.

V. Procurement Under Existing Contract Exception

A procurement can proceed under this exception when the procurement is under existing contracts, the price is equal to or less than the existing federal, state or central purchasing office agreement and the total quantity does not exceed that which may be purchased at this price or

VII. Purchase from Anti-poverty Program or Business Exception

Purchasing from a program or business in this category is allowed to proceed without bidding.

VIII. BIDDING PROCEDURE as governed by the NM Procurement Code

When the Academy must obtain a bid, the BM and HA (with legal assistance as necessary) will prepare an invitation for bids (IFB) meeting the following criteria:

Specifications for the services, construction or items to be procured;

Location for submitting bids;

All contractual terms and conditions applicable;

Instructions for bidders including the location, date and time of the bid opening;

Notice that the IFB may be canceled if it is deemed in the best interest of the Academy;

Notice that violation of Procurement Code, Sections 13-1-28 through 13-1-199 NMSA 1978 imposes civil and misdemeanor penalties and New Mexico criminal statutes impose felony penalties for bribes, gratuities and kickbacks;

The objective evaluation criteria to determine acceptability of the item(s) service or construction; Bid form which must be used to be considered eligible with a space for the price which the bidder will sign and submit along with all other necessary documentation; and any additional information the bidder will require to submit a bid.

A. Publicizing

The distribution of the IFB will be widely publicized at least ten (10) days prior to the availability of the IFB. After bidders have their bidding information, appropriate Academy personnel may have a bidders' conference which must also be publicized.

B. Bid Withdrawals, Corrections and Modifications

Prior to the time set for opening the bids, a bidder may withdraw or modify his/her bid by providing this information in writing at the location where bids are to be received.

All documents relating to this modification or withdrawal must be maintained as part of the procurement file.

C. Late Bids, Corrections and Modifications or Withdrawals

No late bids, modifications, corrections or withdrawals will be accepted after the deadline unless the tardiness is due to the action or inaction of Academy personnel.

D. Amendments to the Invitation for Bids

All amendments to the IFB must be identified as such and distributed to all prospective bidders known to have received the IFB. Prospective bidders will acknowledge receipt of the amendments in writing. The amendments should be provided early enough to allow reasonable time for the bidders to amend their bids.

Amendments should be used to:

Make any changes regarding quantity, descriptions, schedules or opening date; correct errors or ambiguities; or furnish information to all bidders that one bidder received if this information will assist the other bidders in preparing their bids or if lack of the information would negatively impact their submissions.

E. Bid Opening

All bids will be time stamped upon receipt. They will remain un-opened until the date and time indicated in the IFB;

The bids will be opened at the specified time and location with at least one witness;

The name of the bidder, the amount of the bid, any corrections submitted and the names and addresses of the witness(es) will be recorded.

F. A bid may be rejected when:

The business that submitted the bid is nonresponsive as determined by failure to provide required information and data to prove sufficient financial resources, production or service facilities, personnel, service reputation and experience adequate to make satisfactory delivery of the services, construction or item(s) described in the IFB;

The bid is nonresponsive; or the item(s), service or construction fail to meet the criteria identified in the IFB.

A nonresponsive bid results in disqualification. Grounds for a bid being declared nonresponsive must be provided to the bidder in writing and maintained in academy procurement records.

G. Low Bid

The lowest bid that meets the specifications for the item(s), service or construction will be awarded the contract. In the event of tying bids, preference will be given to resident businesses and businesses using recycled materials. In the event that the bids are still tied, a lottery will determine which bidder receives the contract.

IX. Request for proposals

A request for proposals (RFP) will be used when the Academy is procuring professional services not related to a design or building project or when the state purchasing agent determines that an IFB is not practicable or advantageous to the academy.

X. The Proposal Procedures

The proposal procedures and requirements are the same as those for the bidding procedure except:

In the information provided to people writing proposals, the weighting of each criteria for selection of the proposal must be identified; or when the BM or HA knows or has reason to conclude before awarding the contract that a mistake has been made in the proposal when they may ask the person making the offer to confirm his/her proposal.

A. Selection Process

- The proposals will not be opened in public and public inspection is not allowed until a selection has been made to award the contract.
- When a proposal is made public after a contract has been awarded, any section of the proposal, which the offeror requested remain confidential will be kept in confidence. However, the cost of the products or services cannot be held confidential.
- A committee to select the proposal to be awarded will be appointed by the HA prior to the proposal deadline.
- The initial task is sorting applications into non-responsive, nonresponsive and not meeting the specified criteria.
- Discussions to clarify technical and or other aspects of the proposals may be conducted with offerors who submit proposals which are at least potentially acceptable or responsive.
- A short-list of potential contract recipients will be created, using the criteria and weighting specified in the RFP.
- Persons identified on this short list may participate in competitive negotiations to promote clarification of the academy's requirements and the offerors' proposal and facilitate arriving at a contract most advantageous to the Academy.
- During these negotiations, any person on the short-list may correct, modify or withdraw his/her proposal. Documentation must be kept of any of these actions.

- All offerors will be accorded fair and equal treatment with respect to any negotiations with the selection committee or revisions of the proposals.
- The selection committee will establish a common date and time for the short-listed offerors to submit their best and final offer. They must be informed that failure to offer a best and final offer will result in their original proposal serving as their best and final offer.
- The committee will make a decision and prepare a written determination of why this proposal was considered most advantageous to the Academy.
- Once a selection is made, all offerors on the short-list must be notified of the decision by certified mail. This notification must inform them of their option to protest.
- All contracts resulting from proposals must contain a clause allowing for late payment charges against the Academy.

B. Right to Protest

Any bidder or offeror may protest within fifteen calendar days after acquiring knowledge of the facts that give rise to the protest, to the state purchasing agent or central purchasing office, whichever has control over the procurement.

The protest must be in writing and include:

- Name and address of protestant;
- Solicitation number;
- Grounds for protest;
- Supporting exhibits or documents to support claim; and specify the ruling requested.

The recipient of the protest shall notify the agency of the protest if the contract has been awarded and notify the bidders or offerors if it has not.

The recipient will inform the academy of its decision to summarily dismiss the protest or request more information which may include participation in a hearing.

The Academy will thoroughly cooperate with any requests for documentation or testimony and take any action necessary to adhere to the final ruling.

A motion for reconsideration may be filed by either party. The Academy will also adhere to any decision made after this reconsideration.

Procurement in New Mexico An Overview

Overview of Public Purchasing before the New Mexico Procurement Code (1887 – 1984)

As early as 1887, Territorial New Mexico enacted statutes relating to public procurement at the county level. Section 4-47-1 NMSA 1978, now repealed, applied to any board of county commissioners. When contracting for public works paid out of county funds exceeding \$300, the statute required a county to advertise the work for at least 20 days in a newspaper in the county where the work was to be done, to post notices in at least 10 conspicuous places for bids for the work, and to “let” (i.e., award) the contract to the “lowest responsible bidder.” The winning bidder was required to post bonds for double the amount of the work for the “faithful” performance of the contract.¹

Specific state statutes governed procurement for individual public works projects at the State level, such as for the State Capitol, the Territorial Penitentiary of New Mexico in Santa Fe and the New Mexico Insane Asylum in Las Vegas. For example, the state statute governing the building of the Territorial Penitentiary contained a residential business purchasing provision.²

In 1939, the New Mexico Legislature enacted a broader public purchases statute applicable to public “purchasers,” including all New Mexico school boards, all boards of county commissioners, all State departments except the State Highway Department, bureaus and boards, all municipalities, and all boards of State institutions.³ It included a 5% resident preference for the purchase of goods and required three bona fide written bids for the purchase of materials or labor or both if the expenditure involved more than \$200 but less than \$500. It also prohibited the purchaser from having a financial interest, directly or indirectly, in the vendor.

The Public Purchases Act (“PPA”), enacted in 1967, applied to state agencies and local public bodies.⁴ It repealed the untitled 1939 procurement law.⁵ Its competitive bid process applied only to the procurement of “materials and services,” but exempted contracts for “technical and professional services,” which a rule or regulation of the “central purchasing agent” would define.⁶ The PPA introduced terms that carried over into the subsequent New Mexico Procurement Code such as “central purchasing office,” “state purchasing agent,” “responsible bid” and “responsible bidder.” The non-executive branches of government (judicial, legislative, state educational institutions, the State Fair and the Inter-Tribal Indian Ceremonial Association) were excluded from the requirement of purchasing through the state purchasing agent. It also clarified the concept of “emergency purchases” and continued the five percent (5%) resident supplier preference.

¹ See Laws of 1887, Chapter 8, Section 3, as amended; repealed by Laws of 1984, Chapter 65, Section 175 when the New Mexico Procurement Code was enacted.

² See Laws of 1889, Chapter 76, Section 31; repealed by Laws of 1967, Chapter 250, Section 20 when the Public Purchases Act was enacted.

³ See Laws of 1939, Chapter 233, Sections 1-8; compiled at Section 6-5-1 through 6-5-11, 6-7-1 through 6-7-7, 6-7-9 through 6-7-14 and 42-1-12 through 42-1-15 NMSA 1953.

⁴ See Laws of 1967, Chapter 250, Sections 1-20; repealed by Laws of 1984, Chapter 65, Section 174 when the New Mexico Procurement Code became law; compiled at Section 6-5-17, et seq., NMSA 1953

⁵ See Laws of 1967, Chapter 250, Section 20.

⁶ See Laws of 1967, Chapter 250, Section 18.B.

Overview of Public Purchasing under the New Mexico Procurement Code (1984 – Present)

In 1984, the New Mexico Legislature enacted the current New Mexico Procurement Code (“Code”), Sections 13-1-28, et seq., NMSA 1978.⁷ It applies to all contracts solicited or entered into by state agencies and local public bodies after November 1, 1984.⁸ The purposes of the Code “are to provide for the fair and equitable treatment of all persons involved in public procurement, to maximize the purchasing value of public funds and to provide safeguards for maintaining a procurement system of quality and integrity.”⁹ The New Mexico Supreme Court has stated that the Code “protects against the evils of favoritism, nepotism, patronage, collusion, fraud, and corruption in the award of public contracts.”¹⁰

The American Bar Association’s (“ABA”) Sections of Public Contract Law and State and Local Government Law jointly developed the ABA Model Procurement Code (“MPC”), adopted by the ABA House of Delegates in 1979. The MPC aimed to help standardize state procurement statutes by creating transparent, competitive and reliable processes by which billions of dollars in public funds are expended through contracts with private sector businesses. It is a model code as distinguished from a uniform code developed by the National Conference of Commissioners on Uniform State Laws. Between 1997 and 2000, the MPC was studied further with recommended revisions and updates reflected in the 2000 MPC.¹¹

In 1984, New Mexico became the eleventh state to adopt the 1979 MPC following Kentucky, Arkansas, Louisiana, Utah, Maryland, South Carolina, Colorado, Indiana, Virginia and Montana.¹² New Mexico’s Code is a distillation of the final draft of the 1979 MPC and provisions of previous New Mexico procurement statutes.¹³

The Code covers the purchases of goods, which are those tangible items of personal property required for agency operations, such as pens, paper, computers, and office equipment and furniture.¹⁴ The Code also covers the purchase of “services,” such as those for construction or transportation, means the furnishing of labor, time or effort by a contractor not involving the delivery of a specific end product with certain exceptions.¹⁵ Unlike previous versions of New Mexico procurement law, the Code also covers the purchase of “professional services” that are typically performed by a person or similar business holding a professional license, such as engineering, architecture, or legal services.¹⁶

The Code requires formal solicitations of sealed bids or proposals for procurements expected to be greater than \$60,000 (or \$50,000 for agencies under the New Mexico Department of Finance and Administration (“DFA”) oversight), excluding applicable state and local gross receipts tax. In contrast, procurements less than \$60,000 are handled by the individual agency in need and are based on three valid quotes for values over \$20,000 and not exceeding \$60,000, or from the vendor offering the best price at or below \$20,000. When a state agency needs a good or service, it issues a formal solicitation, to which vendors/bidders/offerors will respond. In the case of invitations to bid, contracts are awarded to the “lowest responsible bidder.”¹⁷ Requests for proposals, in contrast, are administered through a longer, more complex process involving weighted evaluation factors in addition to cost, and professional services contracts are

⁷ Laws 1984, Chapter 65.

⁸ See Laws 1984, Chapter 65, Section 176.

⁹ Section 13-1-29.C, NMSA 1978.

¹⁰ *Planning and Design Solutions v. City of Santa Fe*, 118 N.M. 707, 885 P. 2d 628 (S. Ct. 1994).

¹¹ The 2000 Model Procurement Code for State and Local Governments, American Bar Association, 2000.

¹² Second Supplement Annotations to the Model Procurement Code, American Bar Association, 1990.

¹³ See Laws 1984, Chapter 65, Section 175.

¹⁴ See Section 13-1-93, NMSA 1978.

¹⁵ See Section 13-1-87, NMSA 1978.

¹⁶ See Section 13-1-76, NMSA 1978.

¹⁷ See Section 13-1-108, NMSA 1978.

ultimately awarded based on the best value of what is “most advantageous” to the procuring agency.¹⁸ While the competitive process takes considerable time and effort, its eventual aim is achieving best value through increased competition, leading to more value added and increased efficiency in governmental public purchasing. The Code’s exemptions and exclusions, described in more detail below, allow non-competitive procurements.

The object of the procurement and the cost of the procurement affect not only how procurement is conducted but also who is responsible for the oversight, review, and approval of such purchases. For example, before a state agency enters a contract, DFA determines whether it is a contract for professional services. If it is a contract for professional services, the DFA Contracts Review Bureau reviews and approves it. If it is a contract for goods or non-professional services, the New Mexico General Service Department’s State Purchasing Division (“SPD”) oversees the purchase.¹⁹

The legislative and judicial branches of government, state educational institutions and local governments are *not* required to seek approval from these state agencies; instead, their chief procurement officers are responsible for oversight, review and approval of contracts.²⁰

Despite this basic structure, the rules and regulations regarding public purchase of goods, services and professional services are not centralized or standardized in New Mexico. Exemptions to the Code result in all purchases of certain agencies and entities, or all of certain types of purchases, being completely excluded from Code regulation. Exceptions to the Code may also provide for different or less onerous compliance obligations and oversight. There are many exemptions from and exceptions to the Code, but the three elements of compliance they affect are: (1) following the Code; (2) being subject to SPD oversight; and (3) requiring the competitive sealed or proposal process to make the desired purchase.

Sole Source Procurement (NMSA 1978, § 13-1-126, 126.1 and 128)

Subject to Procurement Code	SPD/DFA Oversight	Competitive Bid or Proposal
Yes	Yes	No

The Code defines a sole source procurement as a purchase wherein “(1) there is only one source for the required service, construction or item of tangible personal property; (2) the service, construction or item of tangible personal property is unique and this uniqueness is substantially related to the intended purpose of the contract; and (3) other similar services, construction or items of tangible personal property cannot meet the intended purpose of the contract.” Such contracts may be awarded without competitive bids or proposals regardless of the estimated cost when SPD and/or DFA determines in writing that these criteria are met.

Emergency Procurement (NMSA 1978, § 13-1-127 and 128)

Subject to Procurement Code	SPD/DFA Oversight	Competitive Bid or Proposal
Yes	Yes	No

The state purchasing agent may make emergency procurements under certain conditions, defined as situations that create “a threat to public health, welfare or safety such as may arise by reason of floods, fires, epidemics, riots, acts of terrorism, equipment failures or similar events and includes the planning and preparing for an emergency response.” The statute further states, “the existence of the emergency condition creates an immediate and serious need for services, construction or items of tangible personal property that cannot be met through normal procurement methods and the lack of which would seriously threaten: (1) the functioning of government; (2) the preservation of protection of property; or (3) the health or safety of any

¹⁸ See Section 13-1-117, NMSA 1978.

¹⁹ See Section 13-1-117, NMSA 1978.

²⁰ See Section 13-1-95.2, NMSA 1978.

person.” As is the case with sole source contracts, emergency procurements must be recorded in writing by the state purchasing agent.

Small Purchases (NMSA 1978, § 13-1-125)

Subject to Procurement Code	SPD/DFA Oversight	Competitive Bid or Proposal
Yes	No	No

Purchases of professional services less than \$60,000 (or \$50,000 if the Agency is subject to DFA oversight) and purchases of goods for less than \$5,000 are exempt from the competitive bidding process.

Statewide Price Agreements

Subject to Procurement Code	SPD/DFA Oversight	Competitive Bid or Proposal
Yes	Yes	For initial procurement only

SPD competitively procures certain goods and services on behalf of the State through the negotiation of statewide price agreements. State agencies are then required to purchase these goods or services from vendors with statewide price agreements, unless they provide a justification to exclude themselves from such purchases.

Cooperative Procurement (NMSA 1978, § 13-1-135, et seq.)

Subject to Procurement Code	SPD/DFA Oversight	Competitive Bid or Proposal
Yes	Maybe	Maybe

Formally, this term refers to two or more agencies participating in, sponsoring or administering an agreement for procurement. This OSA uses “cooperative procurement” as a broad term for multiple-agency procurements, including formal cooperative procurements, intergovernmental agreements under NMSA 1978, §13-1-98, or procurements performed by one agency on behalf of other agencies. While agencies may make purchases using the terms of a contract already entered into by another agency, a process referred to as “piggybacking,” this practice was strongly discouraged in a 2013 memo issued by the General Services Department, which states that doing so “...would be to frustrate the purposes of the Procurement Code (fairness to vendors and transparency of purchasing).” Unless otherwise specified, OSA reports also include within cooperative procurement any purchases through agencies like Cooperative Educational Services. Cooperative Educational Services is a purchasing cooperative created by a joint powers agreement comprised of New Mexico’s 89 school districts plus many other public education institutions, including charter schools, and two and four-year post-secondary institutions. This state agency solicits competitive bids and proposals on a state and national level and awards contracts on behalf of all the agencies that comprise the cooperative. Those schools and other education institutions then make purchases based on the contracts into which Cooperative Educational Services entered.

Federal Contracts (NMSA 1978, § 13-1-135)

Subject to Procurement Code	SPD/DFA Oversight	Competitive Bid or Proposal
No	Yes	For initial procurement only

Agencies may purchase a good or service using the terms of a federal contract. The federal agency is called an “external procurement unit,” whose contracts other agencies may participate in, but the contract must be submitted to and approved by SPD.

Exempt Agencies

Subject to Procurement Code	SPD/DFA Oversight	Competitive Bid or Proposal
No	No	No

Some agencies are entirely exempt from the requirements of the Code based on the statutes that govern the agency. These include:



- New Mexico Exposition Authority Act, NMSA 1978, § 6-25A-5.W
- University Research Park and Economic Development Act, NMSA 1978, § 21-28-7.A
- New Mexico Beef Council Act, NMSA 1978, § 77-2A-9
- Cumbres & Toltec Scenic Railroad Commission, NMSA 1978, § 16-5-6 NMSA 1978
- New Mexico Health Insurance Exchange Act, NMSA 1978, § 59A-23F-3.M

Exempt Purchases (NMSA 1978, § 13-1-98, 98.1 & 98.2)

Subject to Procurement Code	SPD/DFA Oversight	Competitive Bid or Proposal
No	No	No

Statutory exemptions to the Code state that the provisions of the Code do not apply to a wide range of purchases, including:

- Purchases between a state agency or a local public body and another state agency, local public body or external procurement unit, except for cooperative procurements
- Purchases for the governor's mansion and grounds
- Travel or shipping by common carrier or by private conveyance or to meals and lodging
- Contracts with businesses for public school transportation services
- Purchases not exceeding ten thousand dollars (\$10,000) consisting of magazine subscriptions, web-based or electronic subscriptions, conference registration fees and other similar purchases where prepayments are required
- Contracts entered into by a local public body with a private independent contractor for the operation, or provision and operation, of a jail pursuant to Sections 33-3-26 and -27 NMSA 1978
- Contracts and expenditures for services or items of tangible personal property to be paid or compensated by money or other property transferred to New Mexico law enforcement agencies by the United States department of justice drug enforcement administration
- Contracts for retirement and other benefits pursuant to Sections 22-11-47 through -52 NMSA 1978
- Contracts with professional entertainers
- Purchases of advertising in all media, including radio, television, print and electronic
- Purchases of promotional goods intended for resale by the tourism department
- Contracts for investment advisory services, investment management services or other investment-related services entered into by the educational retirement board, the state investment officer or the retirement board created pursuant to the Public Employees Retirement Act

Home Rule (NMSA 1978, § 13-1-98.K.)

Subject to Procurement Code	SPD/DFA Oversight	Competitive Bid or Proposal
No	No	Depends on local ordinance

Eleven entities throughout the state are exempt from the Code as a result of "home rule," a system of self-government allowed for by the State Constitution. These include Alamogordo, Albuquerque, Clovis, Gallup, Grants, Hobbs, Las Cruces, Las Vegas, Rio Rancho, Santa Fe, and Los Alamos (combined with Los Alamos County). In home rule jurisdictions, a local charter is established, transferring authority and responsibility of local government from the state legislature to the local community, unless otherwise forbidden by state law. Entities that operate under home rule have procurement rules and regulations that govern instead of state law and thus exempt those entities from the Code unless the local rules refer to the Code. For example, the City of Albuquerque conducts its public purchasing operations according to its Public Purchasing Ordinance ('74 Code, § 5-7-2) (Ord. 6- 1991; Am. Ord. 30-1998), which pursuant to Article I of the City Charter and Article X, section 6 of the New Mexico Constitution, "shall serve to exempt the city from all provisions of the New Mexico Procurement Code, as provided in Section 13-1-98K NMSA1978."

Exclusion from Purchasing through Central Purchasing (NMSA 1978, § 13-1-99)

Subject to Procurement Code	SPD/DFA Oversight	Competitive Bid or Proposal
Yes	No	Maybe

A number of transactions and agencies are excluded from the requirement of procurement through the state purchasing agent but not from the requirements of the Code. These include:

- the procurement of professional services (which must be approved by DFA after the competitive sealed proposal process is undertaken by a state agency);
- small purchases having a value not exceeding one thousand five hundred dollars (\$1,500);
- procurement of highway construction or reconstruction by the Department of Transportation;
- procurement by the judicial or legislative branches of state government;
- procurement by the boards of regents of state educational institutions;
- procurement by the State Fair commission of tangible personal property, services and construction under ten thousand dollars (\$10,000);
- purchases from the instructional material fund;
- procurement by all local public bodies;
- procurement by the Public School Facilities Authority, regional education cooperatives or charter schools; and
- procurement by each state health care institution that provides direct patient care and that is, or a part of which is, Medicaid certified and participating in the New Mexico Medicaid program.

The Office of the State Auditor acknowledges the research and writing assistance of Clifford M. Rees, JD, in the preparation of this Overview.

POLICY: SCHOOL-SPONSORED ACTIVITIES

J PAUL TAYLOR ACADEMY

www.jaultayloracademy.org

Adoption date: May 16, 2018

This policy serves to provide guidelines for the review and approval of student activities sponsored by J. Paul Taylor Academy (JPTA).

I. Definitions

For purposes of this policy, the following definitions shall apply:

1. School-Sponsored Activities – Activities that are planned and conducted by JPTA personnel and approved by the Executive Director. School sponsored activities may take place on or off school property and during or after the Typical School Day.
2. Non-School Sponsored Activities – Activities that don't meet the criteria of School-Sponsored Activities.
3. Elevated Risk Activities – Activities that expose JPTA, its Governance Council, its employees and/or students to *greater risk* of personal injury, property damage, or general liability than those experienced in a typical school setting. These risks are identified by the Executive Director as either “increased”, “managed”, or “high” risk as defined below:
 - a. Increased Risk Activities– School-Sponsored Activities that impose greater risk than those in a typical school setting.
 - b. Managed Risk Activities – Activities that have been identified as *Elevated Risk Activities*, and therefore, have systematically applied and documented procedures and policies consistent with any existing JPTA rules, policies or procedures to reduce associated risks to an acceptable level.
 - c. High Risk Activities - Activities that are identified as too difficult to control and/or monitor and/or beyond the scope of acceptable risk for JPTA, and therefore beyond approval.
4. Typical School Day – Each day that the school is educating students according to the academic calendar and from 8:00 am until 3:30 pm on or off school grounds.

II. Responsibilities

A. School Executive Director

1. All School-Sponsored Activities shall be reviewed, as outlined below, and approved by the Executive Director prior to being scheduled and announced. The Executive Director shall be exclusively vested with the authority to approve and not approve School-Sponsored activities.
2. School-Sponsored Activity Safety Plans must be submitted and approved prior to any trip leaving school grounds.
3. The Executive Director shall ensure that all contracts and agreements are approved in accordance with school policy and established procedures.
4. The Executive Director shall be the signatory on all such contracts and agreements. JPTA will not be financially responsible for, and has no obligation to reimburse, individuals or businesses for contracts or agreements that lack authorized signatures.
5. The Executive Director will be responsible for ensuring that the School Sponsored Activity is consistent with the educational mission of the school, extends learning opportunities to participants, and that participation in the activity is open to all qualified students.

B. Staff Sponsor

1. The sponsor must submit an Activity Request Form and a field trip Safety Plan prior to executing the activity.
2. The staff sponsor shall attend all meetings, functions, or practices of the activity, advise and supervise students, and keep the School Executive Director informed regarding the activity.
3. Permission slips shall be provided to, signed, and collected from guardians of all students attending off-site activities.

C. Review Process

- 1) A JPTA Sponsored Activity Request form to approve an activity must be submitted to the School Executive Director at least two weeks before the proposed activity and include: name of staff sponsor; a description and purpose of the activity; date, time, and place of the activity; cost; any contracts/agreements required for participation in the activity; and any additional information that may assist the administrator in reviewing the request. The sponsor must submit activities that require more time to review and/or develop management plans with sufficient time to process. An approved activity request is an approval only for the activities described in the request. The request form shall have a

statement to that effect. Any deviations from those activities are the responsibility of the Activity Sponsor per the Compliance section below.

- 2) Activities and programs that are excluded from the School's insurance coverage are prohibited.
- 3) The School Executive Director determines whether the activity is an Elevated Risk activity and if so, categorizes it as an Increased, Managed or High Risk Activity. Activities identified as non-Elevated Risk Activities may be approved without further action.
- 4) **Any Activities** that the Executive Director *considers to be potentially High Risk* will be denied.
- 5) The School Executive Director will return a copy of the request or other written approval to the requestor with a mark of approval or denial, or a request for further information. The original request shall be kept for school records.

IV. Non-School Sponsored Activities

- A. Activities that are sponsored by non-JPTA individuals or non-JPTA organizations shall not be planned during the school day, monies shall not be collected in the school, and information concerning the trip shall not be discussed or distributed in the school or during the school day.
- B. The Governance Council and the school shall assume no responsibility or liability for non-school sponsored activities.
- C. Employees shall not, during the regular school day, participate in, advertise, promote, or enroll students for non-school sponsored activities, non-school sponsored travel-study programs, or non-school sponsored trips.
- D. Employees shall not use school system funds, resources, or equipment to advertise, promote, or enroll students for non-school sponsored activities.
- E. Travel agencies or other organizations that are not established as school sponsored business partners shall not be permitted to come into school for the purpose of advertising, promoting, or enrolling students for non-school sponsored travel-study programs or trips.
- F. Nothing in this policy will preclude an established school-sponsored business partnership from disseminating materials about such programs as long as the materials clearly indicate that the activity is not affiliated with, sponsored by, or endorsed by J. Paul Taylor Academy.
- G. Students who participate in a non-school sponsored activity and who are absent during all or part of the school day shall be counted as unexcused absent unless the Executive Director grants permission prior to the activity per the JPTA attendance policy.

V. Compliance

All employees are responsible for adherence to School policies, rules, and procedures as established here, and when entering into contracts and agreements for School-Sponsored Activities.

VI. Records

All school-approved activities shall be kept on file for a minimum of two years.

J. PAUL TAYLOR ACADEMY SCHOOL-SPONSORED ACTIVITY REQUEST

(STAFF SPONSOR: COMPLETE THIS PAGE AT LEAST TWO WEEKS BEFORE THE PROPOSED ACTIVITY)

Requestor Name:

Activity Start Date/Time:

Activity End Date/Time:

Place of Activity:

Activity description

Activity purpose as it relates to the JPTA program

Activity/Process

Projected Cost Calculation:

Required contract or Agreements Description:

Other Information for Review:

Requestor

I understand that an approval for this activity is only for the activity as described. I am responsible for any activity that occurs outside the approved activity as described.

Staff Sponsor Signature: _____

Date: _____

J. PAUL TAYLOR ACADEMY SCHOOL SPONSORED ACTIVITY REQUEST

(SCHOOL EXECUTIVE DIRECTOR: COMPLETE THIS PAGE)

Activity Sponsor:

Activity Start Date/Time:

Activity End Date/Time:

Place of Activity:

Risk identification

This activity is an “Elevated-Risk Activity” as defined by the JPTA School-Sponsored Activities Policy:

Yes ☐ No ☐ If yes, I further identify this activity as:

☐ **Increased Risk** -Activities that expose the School, the Governance Council, its employees and/or students to greater risk of personal injury, property damage or general liability.

☐ **Managed Risk** - Activities that the Executive Director has pre-identified as Elevated Risk Activities, and therefore, systematically applied and documented procedures and policies consistent with the JPTA School-Sponsored Activity Policy to reduce associated risks to an acceptable level. Requestor: Please review the following JPTA document relevant to this activity: _____

☐ **High Risk** -Activities identified as too difficult to control and/or monitor and/or beyond the scope of acceptable risk for JPTA, and therefore beyond approval.

Executive Director approval

(High-Risk Activities cannot be approved)

☐ I approve this Activity.

☐ I approve the Activity contingent on implementation of the following measures: _____

☐ Please provide further detail as described and re-submit a **new** Request: _____

☐ I deny approval for this Activity.

Signature: _____ Date: _____

Activity Safety Plan

	Activity Date	Activity Time	Transportation
Start:	<input type="text"/>	<input type="text"/>	<input type="text"/>
End:	<input type="text"/>	<input type="text"/>	<input type="text"/>

Lead Staff: _____ Activity Requested By: _____

Other Staff and Adults on the Activity:

Emergency Contact #1 & phone number: _____ PH: _____

Emergency Contact #2 & phone number: _____ PH: _____

Safety Trained Staff: _____

Nearest Hospital: _____ PH: _____

Contract(s) Needed? Yes / No - If Yes, List: _____

Check(s) Needed? Yes / No - If Yes, List: _____

Total Activity Cost Estimate: \$_____

Describe any staffing and supervision details that will help explain how safety is increased:

Transportation – Is transportation needed? Yes / No - If Yes, complete this section

Type of transportation: _____

Who will make these plans? _____

Is ADA Transport Necessary? Yes / No - If yes, state the plan below.

Indicate the time that the transportation is will arrive to school and return to school above

Other Transportation Notes:

Place check below to indicate that you have the indicated item(s).

Student Med Forms: _____

Notebooks: _____

Student Food: _____

Contact List: _____

Clipboard(s): _____

Student Needs

Permission Slips: _____

Camera(s): _____

Journal: _____

1st Aid Kit: _____

Water: _____

Sunscreen: _____

Walkie-Talkies: _____

Maps: _____

Raingear: _____

Toilet Paper: _____

Other Gen. Needs: _____

Jacket: _____

Sunscreen: _____

Hat: _____

Rain Gear/ Equip: _____

Student Water: _____

Other: _____

Notes:

Safety Plan Approval Status: Approved / Needed

Executive Director's Signature: _____ Date: _____

The Executive Director's signature on this safety plan indicates that this school activity has been approved and that this document serves as the activity "trip ticket."

<<< Sign Below AFTER the Trip >>>

Please sign below indicated that the safety plan has been successfully implemented. In the event that it was not, please provide a written incident/statement explaining what occurred.

Lead Staff Signature: _____

POLICY: INTERNAL CONTROL

J. PAUL TAYLOR ACADEMY

www.jpaultayloracademy.org

Adoption date: Under Review, 2017-18

The J. Paul Taylor Academy (JPTA) will establish procedures to provide a reasonable assurance that the school will accomplish its objectives of safeguarding assets, providing reliable financial information, promoting operation efficiency and insuring compliance with laws, regulations, and established school policies and procedures. JPTA's internal control policies will include:

Personnel: The Executive Director will recruit properly certified personnel for the position of Business Manager (BM). The BM and Executive Director will train the staff regarding the established policies and procedures governing all financial transactions and securing equipment and materials purchased for the school.

Deleted: Head Administrator (HA)

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Segregation of Duties: The BM, Executive Director, GC Treasurer and GC Audit chair will have access to the Financial Management System. Segregation of duties including staff completing a purchase requisition, the Executive Director approving purchase requisitions, the BM generating the PO and entering financial transactions into the Financial Management System and the Secretary receiving and rectifying invoices and receipts will insure that multiple staff members are aware of all purchases.

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Transaction Authorization: If the Executive Director determines that the requested purchase supports the mission and goals of the Academy, and the BM verifies that money is available in the proper account, the BM will generate a PO and give it to the Executive Director.

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Deleted: Head Administrator

Transaction Recording: All POs will be recorded at the time of authorization. The BM will be responsible for the classification of purchases to the appropriate accounts. POs will be printed on official school forms and sequentially numbered with the number logged at the time of issue. Any PO that is voided will be marked as such and kept on file.

Record Reconciliation: The BM will reconcile bank statements and other financial records monthly. All discrepancies found during the reconciliation process will be researched and corrected by the BM at the time they are detected. The HA and the Governance Council Finance Committee will be required to review all bank statements and reconciliations on a monthly basis.

Journal Entries: All Journal entries will be entered by the Business Manager after review and approval by the Executive Director.

Audit: The yearly audit will insure compliance with the Public School Finance Act, Sections 22-8-1 through 22-8-42, NMSA, 1978, Budget Preparation and Maintenance Standards, NMPED Regulations, Public School Accounting and Budgeting Supplement 6, Manual of Procedures, and New Mexico State Auditor Rules and Regulations pertaining to audits of state and local government divisions.

Records Retention and Disposition: JPTA will follow State Records Center rules in determining the retention and disposition of school records. Records will be retained for at least five (5) years or until any litigation, claims, or audit exceptions have been resolved. Records of federal funds will be maintained for five (5) years following the completion of the funding period in accordance with 20 USC 12327. All financial records and documents will be stored in fire and theft proof vaults or

cabinets. Financial record books and annual reports will not be destroyed. The following SRC rules will be adhered to: 1 NMAC 3.2.90.20; 93-09, July 31, 1994; 1 NMAC 3.2.90.30; and 92-08, May 7, 1993.

System Descriptions:

Budget

All staff members will be invited to participate in the budget development process under the direction of the Executive Director, and an open forum will be conducted with JPTA parents and interested parties. At least one Governance Council Member will be part of the process to insure transparency and understanding.

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JPTA will identify a financial accounting software that best meets the school's management needs. The financial system must be maintained using an accrual basis.

JPTA in accordance with GASB 34, will prepare financial statements using full accrual accounting. JPTA will also apply depreciation requirements for its fixed assets as required by GASB 34. The selected software must fulfill this requirement.

The operating budget will be submitted to the Governing Council at least ten (10) days prior to the date scheduled for questions, discussion and approval. Once approved, the operating budget will be submitted to the New Mexico Public Education Department (NMPED) pursuant to the Public School Finance Act and the 1999 Charter Schools Act.

Budget adjustments which do not alter the total amount of the budget will be processed as follows:

Intra-Budget Transfers: Transfers between expenditure codes within the same function will be presented to the Governing Council for approval. Once all approvals are in place, the change will be recorded in the Financial Management System as an adjustment to the original budget.

Inter-Budget Transfers: Transfers between expenditures codes outside of the same function will be presented to the Governing Council for their approval. Once that has been granted, these transfers will be submitted to the NMPED for approval. Once all approvals are in place, the change will be recorded in the Financial Management System as an adjustment to the original budget.

Payroll

The Executive Director is responsible for monitoring the employment status of employees, authorizing salaries, initiating employment contracts, and maintaining the staffing levels approved in the annual budget by the Governance Council. The approved employment contracts and the salary worksheets prepared for payroll by the BM will be entered into the Employee Management System. Any extra-hours agreements must be approved by the Executive Director prior to the completion of the tasks as well as when tasks are completed. The extra-hours earnings will be included in the next regular payroll check the employee receives if at all possible. Records of salary worksheets and extra-hours agreements will be kept in employee files as well as employee contracts, certification records, employee eligibility verification, state and federal withholding allowance certificates, Educational Retirement Account plan application and direct deposits.

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Absentee Reports will be approved by the Executive Director each Friday and these reports will be submitted to the BM to update employee leave balances. Leave taken without sufficient leave balances will constitute leave without pay and will be proportionately deducted from the next regular payroll check.

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All insurance and other deductions will be submitted to the Executive Director on the proper forms. And records of these deductions will be kept by the BM in employee files.

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The BM will insure that the correct income and social security taxes are withheld and that these funds are remitted within fifteen (15) days of the pay period. The BM shall notify the Executive Director in writing within three days of the deposit of state and federal withholding taxes to the respective governmental entities.

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Purchasing

The purchasing process will be initiated by the staff member submitting the required, purchase requisition to the Executive Director for review and approval and concluded upon payment to the vendor. Please see procurement process for a detailed explanation of the process.

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Encumbrances

The amount of each PO will be recorded as an encumbrance on the Financial Management System by the BM when the PO is issued until the order is complete and ready for payment.

Receiving

A copy of the receipt or invoice will be signed by the Secretary to document the receipt of the specified goods and to authorize the release of payment to the vendor. This receipt or invoice is then forwarded to the BM and retained for processing.

Accounts Payable

The BM will match the signed vendor invoice or receipt to the encumbrance copy of the PO. Once the documents are matched, the items invoiced will be matched to the items listed on the approved purchase order. The account distribution will be verified and any necessary changes noted on the invoice. The BM will retain all vendor invoices.

The BM will verify each invoice or receipt by checking extensions, discounts and freight terms. The BM will enter each invoice to be paid in the designated fund. An edit listing will be generated from the Financial Management System and used to verify the accuracy of the information entered for each check. Upon completion of the verification, the check batch is posted and the payable checks printed. The financial management system will generate a check register, a schedule of checks to be written and a remittance advice report. A check register by fund will be generated.

The BM will verify the checks against the ledger and forward them to the Governing Council Treasurer or, in his/her absence, an authorized check signer to get the second required signature.

Receipts and ledgers will be available for review at all times

As indicated, all bank accounts will be reconciled on a monthly basis by the BM. The BM, the Executive Director and the Governance Council Finance Committee will verify and approve the bank reconciliations and make any adjustments necessary to the general ledger.

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Travel

Employees and Governance Council Members of the school may be entitled to reimbursement of registration fees, mileage, per diem and other costs associated with authorized trips for official school business if the request has been made in advance and the Executive Director has signed a leave request indicating the sum eligible for reimbursement. The Executive Director retains a copy of the request.

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The Executive Director must authorize all reimbursement for in-state or out-of-state travel. Reimbursements will be processed in accordance with the Per Diem and Mileage Act, as outlined in DFA regulations. All receipts for out-of-pocket expenditures for transportation, registration, and miscellaneous expenses will be required for reimbursement. Any meals and/or lodging costs included in the registration fee will be deducted from the per diem reimbursement. The reimbursement cannot exceed the amount on the leave request. Every reasonable effort will be made to provide the reimbursement checks on the next payroll date.

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Handling of Cash

Money given to members of staff or representatives of J. Paul Taylor Academy by pupils or the general public immediately becomes 'public money' and must be accounted for in the Academy's accounting system. Staff members should always advise administration of the potential collection of public money and should always seek their advice should they be in any doubt as to how to apply this policy and procedure. These guidelines apply to all types of receivables, including currency, coin, paper checks, or money orders, collected for any activity such as field trips, fundraisers, etc.

All student activity receipts must be turned over to the school Secretary or Head Administrator for deposit by the end of each school day. Any funds collected must be deposited within 24 hours. If an event occurs after hours or on weekends, prior arrangements must be made to turn all monies collected in to the Head Administrator or designee immediately following the event.

Under no circumstances may student activity funds be stored overnight in an office or classroom, be brought home, be left in a vehicle, or be deposited into a non-school bank account.

Any checks collected must be made payable to J. Paul Taylor Academy. Checks and money orders may not be made payable to a specific student or employee. Checks must be written for the correct amount (we cannot give change), and may not be postdated. All checks require a name, address, and original signature.

Funds collected may not be used for "petty cash" purposes; all monies collected must be banked through the front office into school accounts and apportioned as appropriate through the Academy's established purchasing procedures. If expenses are incurred in preparation for an event, an itemized receipt and reimbursement request must be turned in to the Executive Director. Upon approval the Business Manager will issue a reimbursement check.

Deleted: Head Administrator

All monies collected must be turned in with a cash reconciliation sheet that will be signed by both the person turning in the funds and the office staff person receiving the funds. All funds must be turned in "intact", meaning you may not substitute a check for cash or vice versa.

Accounts Receivable

The BM will be responsible for billing and monitoring the collection of all amounts due from outside agencies, as approved by the HA.

The BM will be responsible for tracking and verifying the cash balances for all federal, state, and other grants and contracts awarded to JPTA. The BM will prepare the required cash requests, reimbursement reports and invoices necessary for collection of amounts due for various programs, as approved by the HA.

Petty Cash

No petty cash fund will be used by JPTA.

Safeguarding Material Items

Fixed asset inventory records will be maintained by the BM. The inventory database will include asset number, a description of the item, the serial number, the purchase number, the acquisition date, the fund code, and its location. The Executive Director and BM will sign the certification of the annual inventory.

Deleted: HA

Requests for removal of surplus property, deletions, and discards must be approved by the Executive Director. Equipment will not be removed or discarded without proper documentation and Governance Council approval.

Deleted: HA

The Secretary will be in charge of checking keys and/or cards in and out. By signing out a key and/or card, the employee recognizes that he/she is responsible for the key and that it can only be used by a school employee or Governance Council member. Further, the employee recognizes that he/she may be required to rekey the building if he/she loses a key with information that could identify the school.

It is the responsibility of the Executive Director or designee to insure that all doors and windows are locked nightly and any alarm system activated.

Deleted: HA

Special Revenue Funds

All proposals prepared by school staff for special funding will require administrative approval from the HA.

Anti-Donation Stipulation

JPTA will abide by the Constitution's anti-donation clause indicating that state funds may not be used to improve non-state owned property or leased property.

Reports to the NMPED

The Business Manager will insure that reports are submitted to the NMPED on the proper forms in a timely manner.

The general ledger will be submitted to the NMPED no later than 30 days after the end of the school's fiscal year.

The BM, with the assistance of the Secretary if necessary, will prepare the documents required for the external auditors selected by the state. The Academy accepts the responsibility of paying for the audit.