

Name of Charter School	La Promesa Early Learning Center			School State ID Number	528
Head Administrator	Chris Jones			School Years	2016-2017, 2017-2018
Governing Board Approval Date				Submission Date	
GENERAL AGREEMENT					
Monitoring tool reports to PEC/CSD	The school will provide a report on the progress of the CAP at the PEC's October 2017 and April 2018 meetings. Hereafter these reports are referred to as the CAP Progress Reports.				
CAP Requirement	CAP Requirement description	Notes on CAP requirement	Date of Completion	Evidence required to support the requirement	Monitoring report update
ACADEMIC GOALS					
	1. For the SY17-18, the School will show that it has met the academic goals of this CAP, if it earns a letter grade of "C" according to the New Mexico A-F grading system ("School Grade"), <u>or</u> that it met all other Academic Performance Indicators (#2, #3 and #4, collectively referred to as the "Short Cycle Assessment Indicators") as set forth in the 2017 Amendment to Performance Framework.		NA	School Grading Report Card 2018	School grade increased to a 'D' as indicated by the School Grading Report Card 2017. 2018 School Grading Report Card will be released in Fall 2018.

GENERAL AGREEMENT

	<p>2. By May 20, 2018, the School will provide NWEA testing data to CSD. The testing data may be in the form of raw data or a specialized report generated by NWEA for the School. The CSD will review the NWEA data/report and WIDA results and make recommendations to the PEC at its June 2017 meeting as to whether the School has met its Short Cycle Assessment Indicators. If the PEC votes to accept the CSD's recommendations that the School does not meet the Short Cycle Assessment Indicators, then the School may have a third party review the CSD's interpretation of the data or the NWEA generated report prior to any decision by the PEC to proceed with a revocation hearing, alternatively, if the NWEA report and the WIDA results show the School met its Short Cycle Assessment Indicators, the School will have satisfied the Corrective Action Plan, and no further consideration of the School Grade is contemplated to demonstrate that the School met the CAP academic goals. If the PEC determines that the School did not meet its Short Cycle Assessment Indicators, the School may meet the academic requirements of the CAP by earning a School Grade of a "C" and no proceedings to revoke the School's charter shall commence prior to the statewide release of school grades and the School's opportunity to appeal the School Grade below a "C".</p>		NA	<p>NWEA Current Status and Student Growth Summary Report Overview NWEA Raw Data (Vendor Reports) NWEA Blog RE: 1.5 years Growth</p>	<p>NWEA is unable to build a custom report for LPELC that captures overall student proficiency and 1.5 years growth. In accordance with the performance framework, the school is the NWEA 'Achievement Status and Growth Summary Report' to perform a straight across calculation in which 'Projected Growth' is being compared against 'Observed Growth' to determine whether students have met 1.5 years growth goal. Students scoring/ranking in the 41st percentile are considered 'Average' per NWEA.</p>
	<p>3. If the School, after all reviews and appeals contemplated herein, does not make a School Grade of "C" or does not meet its Short Cycle Assessment Indicators as concluded by the PEC, the PEC will schedule a revocation hearing to commence within fifteen days after its determination that the School has not met the academic goals of the CAP.</p>		NA	Appeals Form (SOAP)	NA

GENERAL AGREEMENT					
	The Academic Performance Framework will be modified as follows				
Academic Performance Framework	4. The Academic Performance Indicators originally agreed to by the School and PEC will be revised and referred to hereafter as the "Amended Performance Framework". Academic Performance Indicator #1 of the Amended Performance Framework shall reflect that the School will have met the academic requirements of the CAP, if it earns a School Grade of "C" for SY '17-'18, after any allowable appeal of its grade to PED Assessment Bureau.		5/12/2017	May 12, 2017 PEC Summary Meeting Notes/ Minutes Revised Academic Performance Framework	Revisions to performance indicators were agreed upon during an April 25 sub-committee meeting and further reviewed and developed in conjunction with Julia Barnes
Academic Performance Framework	5. The Academic Performance Indicator #2 (Reading) redefines the student cohort as those students without an IEP. The definition of growth is defined as 1.5 years growth.		4/25/2017	Revised Academic Performance Framework NWEA Blog RE: 1.5 years Growth	Revisions to performance indicators were agreed upon during an April 25 sub-committee meeting and further reviewed and developed in conjunction with Julia Barnes. The school plans to submit to the CSD and PEC a full analysis of all data. One of which data presentations will include Kindergarten and SWD (LPELC was designated a TIS due to SPED subgroup performance).

GENERAL AGREEMENT					
Academic Performance Framework	6. The Academic Performance Indicator #3 (Math) redefines the student cohort as those students without an IEP. The definition of growth is defined as 1.5 years growth .		4/25/2017	Revised Academic Performance Framework NWEA Blog RE: 1.5 years Growth	Revisions to performance indicators were agreed upon during an April 25 sub-committee meeting and further reviewed and developed in conjunction with Julia Barnes. The school plans to submit to the CSD and PEC a full analysis of all data. One of which data presentations will include Kindergarten and SWD (LPELC was designated a TIS due to SPED subgroup performance).
	7. The School will provide the raw data/report to CSD by May 20, 2018. If no specialized report has been created by NWEA, CSD must provide its data interpretation by no later 20 business days from the date the School provides the raw data. If not analyzed and reported to the School by that deadline, then the School's interpretation of the raw data will be binding on the CSD and the PEC. If the School disagrees with CSD's interpretation of the raw data, then a third party will be hired to review the results, at the School's cost, and jointly selected by the PEC and the School.		NA	NA	A specialized report that captures student proficiency and 1.5 years growth is not available by NWEA. The school's data interpretation and raw data via vendor reports will be provided to the CSD on or before May 20, 2018.
	a. Raw, student level short cycle assessment data for the current year and 2015-2016, the first year the school was under contract.		7/12/2017	Emails to KP Email from BR	Data was originally sent to KP on 7/12/2017
	b. Raw, student level WIDA data for the current year and 2015-2016, the first year the school was under contract.		8/17/2017	Email from BR WebEPSS Verification	Uploaded to WebEPSS
ORGANIZATION GOALS					

GENERAL AGREEMENT

	<p>1. The principal must seek out leadership development opportunities and, on a quarterly basis, report on his attempts to find and participate in such programs to the PEC. In addition, we strongly recommend the principal apply for Principals Pursuing Excellence at the next available opportunity.</p>	<p>The School's head administrator will make an oral presentation describing the leadership development opportunities he plans to complete or has completed to the PEC during the October PEC meeting as part of the School's CAP Progress Report. PEC will approve/modify the head administrator's plans for leadership development for 2017-2018 at its October 2017 meeting. The head administrator may provide proof of professional development that he has completed or in which he is enrolled for SY2017-2018 to the PEC during its October 2017 PEC meeting and request that the PEC approve these courses to satisfy the CAP requirement. The head administrator shall provide evidence that he has completed the leadership development as approved by the PEC at its October 2017 meeting as part of his CAP Progress Report during the April, 2018 PEC meeting.</p>	<p>10/12/2017</p>	<p>Head Administrator Training Proposal MCREL Certificate of Completion MCREL program packet MCREL agenda</p>	<p>First leadership development training took place in July 2017, second in November 2017, and third in March 2018.</p>
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GENERAL AGREEMENT					
	2. Beginning in SY '17-'18, the school must work with the Student Achievement and School Turnaround Division to implement the NMDASH improvement planning process and after completing the planning must continue to implement the 90-day planning, implementation and monitoring process for the term of the contract.		9/2/2017 1/26/2018	NM Dash Plan 9-2-17 GC Minutes NM Dash eEmail Correspondence with SM from Student Achievement and Turnaround Division 1/26/18 CSD Visit - Monitoring Tool Feedback from STD (Severo Martinez) Implementation Report NM Dash Calendar	NM Dash Plan approved by GC on 9/2/17
	a. Attend all available training from Student Achievement and School Turnaround Division on implementing NMDASH.		8/28/2017	NM Dash Training Confirmation	All NM Dash required trainings were attended for SY 17-18.
	b. Within this process identify specific adult action steps to support the academic improvement for all students.		9/2/2017	NM Dash Implementation Report	Phase Two of NM Dash is underway (2nd 90 Day Plan).
	c. Utilize the NMDASH Online system to report improvement planning and implementation after completing the offline planning process.		10/5/2017 3/1/20018	Emails between CJ and SM RE: Phase 2 Input	Phase Two of NM Dash is underway (2nd 90 Day Plan).
	d. Seek input and feedback from the Student Achievement and School Turnaround Division, as available.		8/14/17-8/18/17 1/26/2018 3/1/2018	1/26/18 CSD Visit - Monitoring Tool Feedback from STD (Severo Martinez)	Leadership and walkthrough resources have been provided by STD as has feedback regarding the school's phase two NM Dash plan.

GENERAL AGREEMENT					
	e. Demonstrate, during two annual site visits, which will be conducted in October and January annually for the term of the contract, the implementation of the improvement plan through appropriate artifacts. CSD will attempt to coordinate site visits with other bureaus to take place at the same time.		10/20/2017 1/26/2018	Monitoring Tool Feedback (Once review is complete)	Both site visits have been conducted in accordance with charter contract.
	3. The School's head administrator shall ensure that he/she does not hire or contract with any person or entity who, to the best of his/her knowledge is related to Analee Maestas within the required level of consanguinity defined by NMSA 1978, §22-8B-5.2(D), other than Raylyn Martinez. The governing body of the school must make annual assurances of the same .	The School has disclosed that Raylyn Martinez, daughter of Dr. Analee Maestas, is employed by the School and has been for more than three consecutive years, but that she is not involved in the School's finances. According to the School Personnel Act, Ms. Martinez may not be terminated or discharged except for just cause. Ms. Martinez holds the position of teacher at the School earning a salary set by School's approved salary scale for teachers.	9/1/2017	Assurance Letter	The school affirmatively states that Analee Maestas is not currently involved in the school, that no other family members other than Raylyn Martinez work at the school and that Raylyn Martinez will not be moved into an administrative capacity for the term of this CAP. It will affirmatively disclose if Analee Maestas or any other person related to her is a member of any external foundation affiliated with the school. To the knowledge of the leadership of the school, Ms. Maestas has offered to tender her resignation on the external foundation, which will be accepted by the foundation when it next meets and there is no member of Ms. Maestas' family on any external foundation affiliated with the school.
	4. The school must annually provide disclosures on the membership of any external foundation affiliated with the school, and will meet this requirement through an audit disclosure.		9/18/2017	Email to KP Resignation Letters	Foundation board is currently recruiting new members after the resignations of AM and JM

GENERAL AGREEMENT					
	5. Develop a rigorous governance recruitment and selection plan, which must be submitted to the PEC in time for the School's CAP Progress Report to be presented at the PEC's October 2017 meeting. The governing recruitment and selection plan shall be drafted to ensure future board members are independent from the School's head administrator and that the head administrator selects staff who have been thoroughly vetted for previous professional or ethical misconduct. Governing body selection criteria should include the following professional experience and skill sets:		9/26/2017	La Promesa Early Learning Center Governing Council Recruitment Plan	Plan presented to PEC at October 12, 2017 meeting.
	a. Legal		9/26/2017	See La Promesa Early Learning Center Governing Council	Plan presented to PEC at October 12, 2017 meeting.
	b. Academic leadership		9/26/2017	La Promesa Early Learning Center Governing Council	Plan presented to PEC at October 12, 2017 meeting.
	c. Government finances and accounting		9/26/2017	La Promesa Early Learning Center Governing Council	Plan presented to PEC at October 12, 2017 meeting.
	d. Human Resources		9/26/2017	La Promesa Early Learning Center Governing Council	Plan presented to PEC at October 12, 2017 meeting.
	e. Non-profit management		9/26/2017	La Promesa Early Learning Center Governing Council Recruitment Plan	Plan presented to PEC at October 12, 2017 meeting.
	6. Revise school bylaws to establish appropriate board membership terms and to reflect the new recruitment and selection process. These revisions must be approved by the governing council and must be submitted to the PEC in time for document submittal for the October PEC meeting.		12/27/2017 3/20/2018	Minutes of LPELC's Governing Council, December 27, 2016. Governing Council's First Restated Bylaws March 2018 GC Agenda March 2018 GC Minutes Revised Bylaws (3.20.18)	Presented to PEC at October 12, 2017 meeting. Revised during March GC meeting to amend recruitment committee language as per CSD request.

GENERAL AGREEMENT					
	7. All of the school's governing body members must complete a 2 day training (16 hours) provided by PED on or before August 30.		August 15 & 16, 2017	Email from CSD from Icela Pelayol September 1, 2017 letter from Mr. Munoz to Ms. Poulos Mentorship Plan for Andrew Mathis	An update was provided at the October 12 PEC meeting. A. Mathis joined the board in the fall and is undergoing required training. He is scheduled for an April new board member training.
	8. For at least the next two years, the school must contract to have a third party work with the board to develop an evaluation tool and train the governing board on how to appropriately evaluate the principal and how to evaluate their own performance. The evaluation must address academic and financial performance, governance, and leadership of both the principal and the board. The external contractor must be approved by the PEC. The contractor must be approved by the governing council and that person's credentials must be submitted to the PEC in time for document submittal for the October PEC meeting.		2/27/2018	February 2018 GC Agenda February 2018 GC Minutes Head Administrator Evaluation DRAFT GC Self-Evaluation DRAFT	The Governance Council contracted with Shelly Cherrin of Advance NM. This was approved at the October 2017 PEC meeting. The tool was approved by the GC during the February 27 meeting. Training is scheduled for April 2018.
	FINANCIAL GOALS				

GENERAL AGREEMENT					
	1. The school will demonstrate compliance with the FY 2016 financial audit plan and financial improvement plan through a site visit report after a site visit conducted by School Budget and Financial Analysis Bureau.	The school will demonstrate compliance by requesting a report from the audit bureau and school budget bureau to be presented at the October meeting of PEC or, if no one is available from PED to present this report, the business manager of the school will present information to the PEC.	9/28/2017 10/12/2017 3/29/2018	Email correspondence with DC RE: Financial Report	Current FIP sent to D. Craig on 3/29/2018. Plan is going to include actions the school will continue to take to address FY 16 and FY 17 findings in order to work toward having a clean audit and eventually regain control of BoF.
	2. For the FY2017-2018 audit, the school must receive an audit that has no repeat finding three years in row.		3/29/2018	FY 2017 Audit FIP Plan	FY 17 Audit is now released. Financial Improvement Plan was sent to D. Craig on 3/29/18.
	3. For the audit completed for the year immediately following the date on which the school regains Board of Finance authority, the school must receive an audit that 1) is unmodified, 2) not disclaimed, and 3) has no material weaknesses.		NA	NA	School has not regained its BoF.

Measuring What Matters

by Dr. John Cronin (<https://www.nwea.org/blog/author/jcronin/>) | June 16, 2016
Category | Research (<https://www.nwea.org/blog/category/research/>)

How many students and schools actually make a year and a half of growth during a year?

If all students are going to be college and career ready, many have a lot of catching up to do. And one question NWEA researchers are frequently asked is “What is a reasonable growth target for schools serving students who have fallen behind?” Recently, we had a guest speaker in our offices who offered his opinion on this question, stating that students who are behind may require one-and-one half years of growth each year. I’ve heard that particular target bandied about frequently, and know that a number of schools even set that target for their students.

Let’s start by defining what 1.5 years of growth actually is. The most common definition is that one year of growth is the equivalent to the student’s growth norm (which is based on their starting scale score and grade in school). Thus, if the fall-to-spring growth norm for a student is 8, then 8 points would constitute a year of growth. By extension, 1.5 years of growth would equate to 1.5 times the growth norm. That would be 12 points if the growth norm were 8. We believe it is more appropriate to use the straighter definition, so we will reference 1.5 years of growth henceforth as 1.5 times the growth norm, since that’s what this metric actually represents.

It’s true that students who are behind academically are not going to match their peers if they make average growth, so above-average growth is necessary for them to catch up. The fact that something is necessary, however, doesn’t always make it reasonable. For example, assume Rex is a bowler who aspires to the Professional Bowlers Association Tour. He averages 150 pins a game. He needs to improve his average to 220 pins a game to make the tour, or improve by 70. The 70 pin improvement is **necessary** for him to make the tour, but it’s not **reasonable** to hold Rex accountable for that improvement, because the evidence shows that very few experienced bowlers improve by that amount. There’s nothing wrong for this to be Rex’s aspirational goal, it’s good to shoot high, and if Rex gets great coaching and commitment, perhaps he may be one of the few that makes it, but let’s not label Rex a failure if he doesn’t.

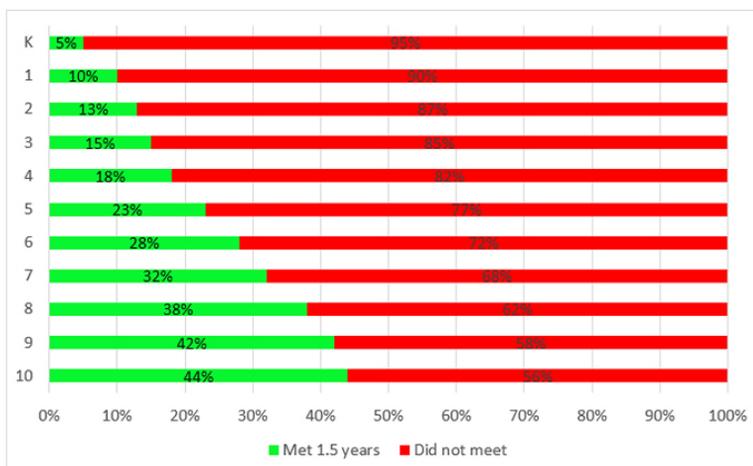
That’s why it’s important to distinguish between a goal that’s an aspiration and a goal that’s realistic. Is it an admirable aspiration for students behind grade level to make 1.5 years of growth each year? Sure, as long as we don’t label students who fail to achieve this ambitious goal as failures. Is that something I can hold schools accountable for achieving? The answer to that question should be based on evidence.

You determine the reasonableness of a goal by acquiring information about the past performance of the school and, more importantly, the past performance of schools collectively relative to the 1.5 years of growth goal. In other words, a good test of reasonableness is to ask the question “How frequently have schools in the nation have met this goal in the past?”

NWEA publishes **growth norms** (<https://www.nwea.org/blog/2015/using-norms-to-answer-the-whats-next-question/>) for both students and schools that can be used to empirically test this question. We can use the growth norms to estimate the likelihood that both individual students and schools would meet the goal of 1.5 times the growth norm. Using the subject of mathematics as an example, and considering the fact that we are interested in students who are starting out behind the goal of college readiness, let’s address this particular question: What is the likelihood that a low performing student, in this case a student starting with a below-average score, would reach 1.5 times the average growth in a school year? [1]

Figure 1 presents the answer using the 2015 student norms, and it reveals two important facts. First, at every grade, the majority of students do not meet the year and one half threshold. That’s not particularly surprising since above average growth was needed to meet it. Second, the goal is more commonly achieved in the middle grades and high school than it is in elementary grades. Why is that the case?

Figure 1 – Proportion of low-performing **students** meeting 1.5 years of growth in mathematics

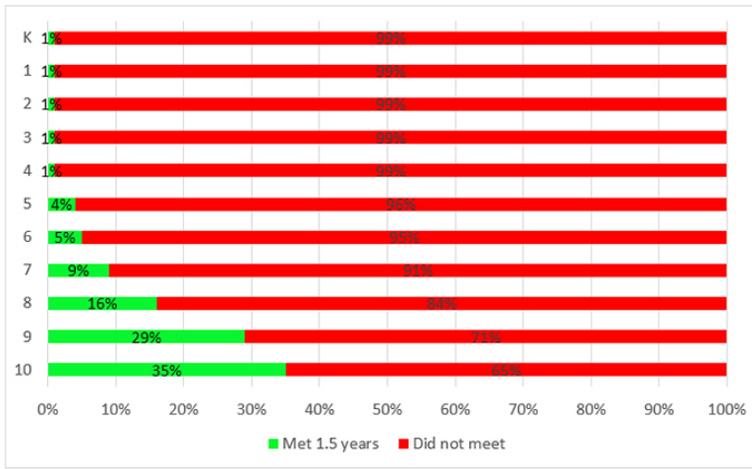


Without getting overly technical, the reason is that the growth norm for students in the early grades is higher, so what constitutes 1.5 times the growth norm in grade 1 is much greater (in this example 19 RIT according to the 2015 norms) than what constitutes 1.5 times the growth norm at grade 9 (5 RIT). Thus it is much rarer for first graders to show 19 points of growth than it is for ninth graders to show 5 points of growth. That’s why only 10% of first graders meet this target, while 42% of ninth graders achieve it. That is also one of the reasons we do not report years of growth, as people tend to assume that a year of growth in a subject at one grade is the same as another, and this is clearly not the case. Further this misunderstanding can cause people to make bad decisions. If the data in Table 1 represented a school, an uninformed observer would ask why students in the early grades are failing so badly and why upper grade students were so much more successful.

What happens when we extend the criterion to schools? Figure 2 shows this information from the 2015 school norms for mathematics.

Figure 2 – Proportion of **schools** with low performing students

averaging 1.5 years of growth in mathematics



As you can see, the proportion of schools that meet the 1.5 times the norm criterion is much smaller than the proportion of students that reach the goal. Why is that the case? The answer is that it's much less common to get a group of students to meet a goal than it is to get a single student to meet the goal. Think of it this way—let's say a teacher picked a 5th grade student from a low-performing school at random and tutored her in mathematics to try and get 1.5 years of growth. Based on the student norms in Table 1, there's a 23% chance our student will meet that goal. Now imagine trying to get an entire school full of low-performing fifth graders to reach the same target. It's considerably harder, because the goal has to be achieved with a group of students rather than one, and the law of averages works against us. That's why only 4% of the schools depicted in Table 2 reach this goal at the fifth grade level.

So is the 1.5 times the growth norm a reasonable goal for most schools? No. We have empirical data across a large population of schools that indicates that the vast majority of schools do not reach this target. The empirical data also show that it is far less common for

elementary students to reach this target than middle and high school students.

So what's the harm in setting unrealistic goals for schools? The harm comes when we make high-stakes decisions about the performance of teachers and schools based on a standard that is rarely reached. Of course, average growth is not enough for low performing students to catch up to new and higher standards. It's necessary. But that doesn't mean it's a good idea to hold teachers and schools accountable for a goal that has been shown to be rarely reached.

In baseball, the standard for hitting excellence is 3 hits per 10 at bats or a batting average of .300. Over 90% of major leaguers fail to reach this standard. That failure doesn't mean that teams can afford to cut all their sub .300 hitters. They must evaluate players by a different standard, which is WAR (in baseball parlance that's Wins Above Replacement, or the wins above the likely replacement player). To put it simply, a baseball team doesn't compare a player's performance against a .300 batting average. They compare the player's performance to the group of players, usually minor leaguers and rookies, available to replace him, most of whom actually hit around .220. Think of it this way, if my shortstop is a .275 hitter, he may not be reaching the team's aspiration for him, but I'm not going to fire him if the odds are that his replacement will hit around .220. Put in education terms, you wouldn't want to fire a teacher or a school without knowing if the replacement you put in place would be better. The data here show that if you use 1.5 years of growth as the standard for dismissing a teacher (or closing a school), you are almost certain to replace that teacher with someone worse.

So what constitutes a reasonable growth goal? Unfortunately there is not a single number that answers the question. One factor that can be considered is whether the students' growth is above average, which is whether their growth exceeds that of a representative peer group. If growth is well below average, one can make an argument that students might do better if the school or leadership changed. A second factor is the prior track record of the school. One may not expect a .200 hitter to improve to a .300 level within a year, but they should show evidence of improvement. The third factor to consider is the direction and pace of change. If the school is improving and improvement is accelerating, that should get more credit than a school that has improvement but improvement is decelerating.

[1] For our purposes, we used the 20th percentile score from the school norms, as that score more reasonably reflects the average in a low performing school than the 20th percentile score from the student norms. This also ensured that we were evaluating students and schools using the same starting scale score, so that the ensuing comparisons would be direct. Students were evaluated relative to the student norms from this starting score, schools were evaluated relative to the school norms. To illustrate, in grade 6 math, the starting point for both student and school is the 20th percentile of the school norms, or a score of 205. At that score average student growth is about 8 points and 1.5 years of growth would be 12. The average school growth at that same score is 7 points which would round to 10 (wouldn't this round to 11?). We evaluated student growth by estimating the percentage of sixth grade students in the norming sample who reached 12 points, and we evaluated school growth by estimating the percentage of schools in the sample that reached 11 points of growth.

ABOUT THE AUTHOR



(<https://www.nwea.org/blog/author/jcronin/>)

Dr. John Cronin is the Vice President of Education Research at NWEA. He is an expert on the impact of policy initiatives such as teacher evaluation and Common Core on schools and students, and explains the technical issues surrounding assessment in plain, accessible language that educator audiences find understandable and compelling. In addition to leading research at NWEA, John presents to a wide range of professional organizations including the National Association of Elementary School Principals, the New York School Superintendents Association, the Texas Association of School Administrators, and the Confederation of Oregon School Administrators. His recent publications include articles in Phi Delta Kappan, the National Association of Secondary School Principals leadership journal, the Huffington Post, and the Texas Association of School Administrators Insight journal. John holds a Bachelor's degree in Communications from Gonzaga University, and a Ph.D. in Educational Studies from Emory University.

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Chris Jones <cjones@lpec.com>

LPELC - FIP Update

1 message

Mike Vigil II <mike@vigilgroup.net>

Thu, Mar 29, 2018 at 8:25 AM

To: "Craig, David, PED" <David.Craig@state.nm.us>, Chris R JONES <cjones@lpec.com>

Good Morning Mr. Craig,

Attached is an update to La Promesa's Financial Improvement Plan. With the FY17 audit being released about a month ago, there are 10 new findings that needed to be addressed so I have included them on the FIP in the same way that the findings are addressed on the CAP which was requested early by the CSD. 7 of the 10 findings were repeated findings from prior fiscal years so, in reality, they should have been addressed on earlier versions of the FIP. If you agree with this, I will revise the FIP to only make additions concerning the 3 new findings that were listed with the FY17 audit. Thank you for your continued guidance with this.

Mike Vigil II

Business Manager



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LA PROMESA EARLY LEARNING CENTER

**STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
LA PROMESA EARLY LEARNING CENTER
Statement of Net Position
June 30, 2017**

ASSETS AND DEFERRED OUTFLOWS

Current Assets:

Cash and Cash Equivalents	\$ 409,464
Receivables	
Due from Other Governments	180,873
Prepaid Expenditures	17,146
Total Current Assets	<u>607,483</u>

Noncurrent Assets:

Capital Assets	
Land	1,402,136
Building and Improvements	9,131,947
Furniture, Fixtures, and Equipment	204,445
Less: Accumulated Depreciation	<u>(1,706,261)</u>
Total Noncurrent Assets	<u>9,032,267</u>
Total Assets	<u>9,639,750</u>

Deferred Outflows - Pension Related

1,018,776

LIABILITIES AND DEFERRED INFLOWS

Current Liabilities:

Accounts Payable	24,405
Accrued Liabilities	9,231
Current Portion of Long-Term Debt	9,283
Total Current Liabilities	<u>42,919</u>

Noncurrent Liabilities:

Long-Term Debt	7,576,584
Net Pension Liability	<u>4,548,146</u>
Total Noncurrent Liabilities	<u>12,124,730</u>
Total Liabilities	<u>12,167,649</u>

Deferred Inflows - Pension Related

43,259

NET POSITION (DEFICIT)

Investment in Capital Assets	1,446,400
Restricted	873,606
Unrestricted (Deficit)	<u>(3,872,388)</u>
Total Net Position (Deficit)	<u>\$ (1,552,382)</u>

**STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
LA PROMESA EARLY LEARNING CENTER
Statement of Activities
For The Year Ended June 30, 2017**

Functions/Programs	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Position
		Charges for Service	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities:					
Instruction	\$ 2,632,619	18,342	1,130,044	-	(1,484,233)
Support Services:					
Students	292,583	-	-	-	(292,583)
Instruction	4,971	-	-	-	(4,971)
General Administration	85,001	-	-	-	(85,001)
School Administration	395,354	-	-	-	(395,354)
Central Services	130,694	-	-	-	(130,694)
Operation & Maintenance of Plant	744,470	-	-	-	(744,470)
Community Services Operations	18,999	-	-	-	(18,999)
Other Support Services	50	-	-	-	(50)
Student Transportation	132,601	-	78,778	-	(53,823)
Food Services	331,311	296	358,057	-	27,042
Facilities Materials, Supplies & Other Services	1,163,190	-	-	272,387	(890,803)
Total Governmental Activities	\$ 5,931,843	18,638	1,566,879	272,387	(4,073,939)
General Revenues:					
Property Taxes					\$ 349,334
State Equalization Guarantee					2,734,410
Miscellaneous					592,000
Total General Revenues					<u>3,675,744</u>
Change in Net Position					(398,195)
Net Position (Deficit) - Beginning of Year					<u>(1,154,187)</u>
Net Position (Deficit) - Ending					<u>\$ (1,552,382)</u>

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
LA PROMESA EARLY LEARNING CENTER
Balance Sheets - Governmental Funds
June 30, 2017

	Operational 11000	Pupil Transportation 13000	Instructional Materials 14000
ASSETS			
Cash and Cash Equivalents	\$ -	-	-
Accounts Receivable			
Due from Government	38,546	-	-
Due from Other Funds	-	-	29,856
Prepaid Expenditures	-	-	-
Total Assets	\$ 38,546	-	29,856
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts Payable	\$ 24,405	-	-
Accrued Expenditures	5,455	-	-
Due to Other Funds	128,622	-	-
Total Liabilities	158,482	-	-
Fund Balances (Deficit)			
Fund Balance:			
Restricted for:			
Instruction	-	-	29,856
Student Transportation	-	-	-
Capital Improvements	-	-	-
Unassigned (Deficit)	(119,936)	-	-
Total Fund Balance (Deficit)	(119,936)	-	29,856
Total Liabilities and Fund Balances (Deficit)	\$ 38,546	-	29,856

Food Services 21000	Title I IASA 24101	IDEA-B Entitlement 24106	Fresh Fruit & Vegetables 24118	English Language Acquisition 24153	Teacher Principal Training 24154
-	-	-	-	-	-
-	31,174	11,056	8,134	3,910	5,872
37,224	-	-	-	-	-
1,106	-	5,435	-	-	2,496
<u>38,330</u>	<u>31,174</u>	<u>16,491</u>	<u>8,134</u>	<u>3,910</u>	<u>8,368</u>
-	-	-	-	-	-
-	3,580	-	-	-	-
-	27,594	16,491	8,134	3,910	8,368
-	31,174	16,491	8,134	3,910	8,368
38,330	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>38,330</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>38,330</u>	<u>31,174</u>	<u>16,491</u>	<u>8,134</u>	<u>3,910</u>	<u>8,368</u>

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
LA PROMESA EARLY LEARNING CENTER
Balance Sheets - Governmental Funds (Continued)
June 30, 2017

	Title XIX Medicaid 0-2 Years 25152	Elementary & Middle School Initiative 26177	ABC Community Schools Partnership 26186
ASSETS			
Cash and Cash Equivalents	\$ -	-	-
Accounts Receivable			
Due from Government	-	-	9,488
Due from Other Funds	3,078	-	-
Prepaid Expenditures	-	216	-
Total Assets	\$ 3,078	216	9,488
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts Payable	\$ -	-	-
Accrued Expenditures	-	-	196
Due to Other Funds	-	17,790	9,292
Total Liabilities	-	17,790	9,488
Fund Balances (Deficit)			
Fund Balance:			
Restricted for:			
Instruction	3,078	-	-
Capital Improvements	-	-	-
Unassigned (Deficit)	-	(17,574)	-
Total Fund Balance (Deficit)	3,078	(17,574)	-
Total Liabilities and Fund Balances (Deficit)	\$ 3,078	216	9,488

New Mexico Reads to Lead K-3 27114	Pre-K Initiative 27149	K-3 Plus 27166	Afterschool Enrichment Program 27168	2013 Pre-K Classrooms 27177	NM Grown FVV 27183
-	-	-	-	-	-
-	54,950	-	-	10,001	-
-	-	-	-	-	-
<u>7,114</u>	<u>416</u>	<u>-</u>	<u>96</u>	<u>-</u>	<u>-</u>
<u>7,114</u>	<u>55,366</u>	<u>-</u>	<u>96</u>	<u>10,001</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
<u>7,114</u>	<u>55,650</u>	<u>110,518</u>	<u>14,474</u>	<u>34,237</u>	<u>-</u>
<u>7,114</u>	<u>55,650</u>	<u>110,518</u>	<u>14,474</u>	<u>34,237</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>(284)</u>	<u>(110,518)</u>	<u>(14,378)</u>	<u>(24,236)</u>	<u>-</u>
<u>-</u>	<u>(284)</u>	<u>(110,518)</u>	<u>(14,378)</u>	<u>(24,236)</u>	<u>-</u>
<u>7,114</u>	<u>55,366</u>	<u>-</u>	<u>96</u>	<u>10,001</u>	<u>-</u>

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
LA PROMESA EARLY LEARNING CENTER
Balance Sheets - Governmental Funds (Continued)
June 30, 2017

	Teacher & School Leader Incentive Pay 27188	Public School Capital Outlay 31200	Special Capital Outlay-State 31400
ASSETS			
Cash and Cash Equivalents	\$ -	-	-
Accounts Receivable			
Due from Government	-	-	-
Due from Other Funds	-	-	-
Prepaid Expenditures	267	-	-
Total Assets	\$ 267	-	-
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts Payable	\$ -	-	-
Accrued Expenditures	-	-	-
Due to Other Funds	267	12,833	57,454
Total Liabilities	267	12,833	57,454
Fund Balances (Deficit)			
Fund Balance:			
Restricted for:			
Instruction	-	-	-
Capital Improvements	-	(12,833)	(57,454)
Unassigned (Deficit)	-	-	-
Total Fund Balance (Deficit)	-	(12,833)	(57,454)
Total Liabilities and Fund Balances (Deficit)	\$ 267	-	-

HB-33 Capital Improvements 31600	SB-9 Capital Improvements 31700	SB-9 Capital Improvements Local 31701	Foundation	Total
82,988	216,364	99,271	10,841	409,464
5,182	-	2,560	-	180,873
442,590	-	-	-	512,748
-	-	-	-	17,146
<u>530,760</u>	<u>216,364</u>	<u>101,831</u>	<u>10,841</u>	<u>1,120,231</u>
-	-	-	-	24,405
-	-	-	-	9,231
-	-	-	-	512,748
-	-	-	-	546,384
-	-	-	-	71,264
-	-	-	-	-
530,760	216,364	101,831	10,841	802,342
-	-	-	-	(299,759)
<u>530,760</u>	<u>216,364</u>	<u>101,831</u>	<u>10,841</u>	<u>573,847</u>
<u>530,760</u>	<u>216,364</u>	<u>101,831</u>	<u>10,841</u>	<u>1,120,231</u>

**STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
LA PROMESA EARLY LEARNING CENTER
Reconciliation of the Balance Sheets of Governmental Funds to the Statement of Net Position
June 30, 2017**

Fund Balance - Total Governmental Funds **\$ 573,847**

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	10,738,528	
Accumulated Depreciation	(1,706,261)	
	<u>9,032,267</u>	9,032,267

Defined benefit pension plan deferred outflows are not financial resources and, therefore, are not reported in the funds.		1,018,776
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Long-term liabilities are not due in the current period and, therefore, are not reported in the funds.		
Long-Term Debt		(7,585,867)

Defined benefit pension plan deferred inflows are not due and payable in the current period and, therefore, are not reported in the funds.		(43,259)
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The net pension liability is not due and payable in the current period and, therefore, is not reported in the funds		<u>(4,548,146)</u>
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Net Position-Total Governmental Activities **\$ (1,552,382)**

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
LA PROMESA EARLY LEARNING CENTER
Statement of Revenues, Expenditures, and Changes In Fund Balances (Deficit)
Governmental Funds
For The Year Ended June 30, 2017

	Operational 11000	Pupil Transportation 13000	Instructional Materials 14000
REVENUES			
Property Taxes	\$ -	-	-
Local & County Grant	205,658	-	-
State Grant	2,734,410	78,778	24,421
Federal Grant	-	-	-
Charges for Services	18,342	-	-
Miscellaneous Income	-	-	-
Total Revenues	<u>2,958,410</u>	<u>78,778</u>	<u>24,421</u>
EXPENDITURES			
Current:			
Instruction	1,577,563	-	17,984
Support Services:			
Students	130,353	-	-
Instruction	4,971	-	-
General Administration	85,001	-	-
School Administration	301,742	-	-
Central Services	110,782	-	-
Operation & Maintenance of Plant	736,586	-	-
Student Transportation	30,250	102,351	-
Other Support Services Operations	50	-	-
Food Services Operations	-	-	-
Capital Outlay	-	-	-
Total Expenditures	<u>2,977,298</u>	<u>102,351</u>	<u>17,984</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(18,888)</u>	<u>(23,573)</u>	<u>6,437</u>
OTHER FINANCING SOURCES (USES):			
Transfer in	-	-	-
Transfer out	(64,192)	-	-
Net Changes in Fund Balances	<u>(83,080)</u>	<u>(23,573)</u>	<u>6,437</u>
Fund Balances(Deficit) - Beginning of Year	<u>(36,856)</u>	<u>23,573</u>	<u>23,419</u>
Fund Balances (Deficit) - End of Year	<u>\$ (119,936)</u>	<u>-</u>	<u>29,856</u>

Food Services 21000	Title I IASA 24101	IDEA-B Entitlement 24106	Fresh Fruit & Vegetables 24118	English Language Acquisition 24153	Teacher Principal Training 24154
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
358,057	165,622	70,311	8,134	3,910	22,115
296	-	-	-	-	-
-	-	-	-	-	-
<u>358,353</u>	<u>165,622</u>	<u>70,311</u>	<u>8,134</u>	<u>3,910</u>	<u>22,115</u>
-	74,421	59,255	-	3,910	20,000
-	90,826	11,056	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	375	-	-	-	2,115
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
314,977	-	-	8,134	-	-
-	-	-	-	-	-
<u>314,977</u>	<u>165,622</u>	<u>70,311</u>	<u>8,134</u>	<u>3,910</u>	<u>22,115</u>
<u>43,376</u>	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>43,376</u>	-	-	-	-	-
<u>(5,046)</u>	-	-	-	-	-
<u>38,330</u>	-	-	-	-	-

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
LA PROMESA EARLY LEARNING CENTER
Statement of Revenues, Expenditures, and Changes In Fund Balances (Deficit) - Continued
Governmental Funds
For The Year Ended June 30, 2017

	Title XIX Medicaid 0-2 Years 25152	Elementary & Middle School Initiative 26177	ABC Community Schools Partnership 26186
REVENUES			
Property Taxes	\$ -	-	-
Local & County Grant	-	-	-
State Grant	-	-	9,488
Federal Grant	13,437	-	-
Charges for Services	-	-	-
Miscellaneous Income	-	-	-
Total Revenues	<u>13,437</u>	<u>-</u>	<u>9,488</u>
EXPENDITURES			
Current:			
Instruction	-	-	9,488
Support Services:			
Students	10,359	-	-
Instruction	-	-	-
General Administration	-	-	-
School Administration	-	-	-
Central Services	-	-	-
Operation & Maintenance of Plant	-	-	-
Student Transportation	-	-	-
Other Support Services Operations	-	-	-
Food Services Operations	-	-	-
Capital Outlay	-	-	-
Total Expenditures	<u>10,359</u>	<u>-</u>	<u>9,488</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>3,078</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):			
Transfer in	-	-	-
Transfer out	-	-	-
Net Changes in Fund Balances	<u>3,078</u>	<u>-</u>	<u>-</u>
Fund Balances(Deficit) - Beginning of Year	<u>-</u>	<u>(17,574)</u>	<u>-</u>
Fund Balances (Deficit) - End of Year	<u>\$ 3,078</u>	<u>\$ (17,574)</u>	<u>\$ -</u>

New Mexico Reads to Lead K-3 27114	Pre-K Initiative 27149	K-3 Plus 27166	Afterschool Enrichment Program 27168	2013 Pre-K Classrooms 27177	NM Grown FVV 27183
-	-	-	-	-	-
-	-	-	-	-	-
-	262,277	254,896	-	36,487	990
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	262,277	254,896	-	36,487	990
-	260,610	229,016	-	-	-
-	-	14,752	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	29,993	-	-	-
-	-	11,214	-	-	-
-	-	2,907	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	4,177	-	-	990
-	-	-	-	60,723	-
-	260,610	292,059	-	60,723	990
-	1,667	(37,163)	-	(24,236)	-
-	41,451	-	22,741	-	-
-	-	-	-	-	-
-	43,118	(37,163)	22,741	(24,236)	-
-	(43,402)	(73,355)	(37,119)	-	-
-	(284)	(110,518)	(14,378)	(24,236)	-

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
LA PROMESA EARLY LEARNING CENTER
Statement of Revenues, Expenditures, and Changes In Fund Balances (Deficit) - Continued
Governmental Funds
For The Year Ended June 30, 2017

	Teacher & School Leader Incentive Pay 27188	Public School Capital Outlay 31200	Special Capital Outlay-State 31400
REVENUES			
Property Taxes	\$ -	-	-
Local & County Grant	-	-	-
State Grant	52,298	261,001	-
Federal Grant	-	-	-
Charges for Services	-	-	-
Miscellaneous Income	-	-	-
Total Revenues	<u>52,298</u>	<u>261,001</u>	<u>-</u>
EXPENDITURES			
Current:			
Instruction	52,298	-	-
Support Services:			
Students	-	-	-
Instruction	-	-	-
General Administration	-	-	-
School Administration	-	-	-
Central Services	-	-	-
Operation & Maintenance of Plant	-	-	-
Student Transportation	-	-	-
Other Support Services Operations	-	-	-
Food Services Operations	-	-	-
Capital Outlay	-	261,001	-
Total Expenditures	<u>52,298</u>	<u>261,001</u>	<u>-</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):			
Transfer in	-	-	-
Transfer out	-	-	-
Net Changes in Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances(Deficit) - Beginning of Year	<u>-</u>	<u>(12,833)</u>	<u>(57,454)</u>
Fund Balances (Deficit) - End of Year	<u>\$ -</u>	<u>(12,833)</u>	<u>(57,454)</u>

HB-33 Capital Improvements 31600	SB-9 Capital Improvements 31700	SB-9 Capital Improvements Local 31701	Foundation	Total
233,319	-	116,015	-	349,334
-	-	-	-	205,658
-	11,386	-	-	3,726,432
-	-	-	-	641,586
-	-	-	-	18,638
-	-	-	592,000	592,000
<u>233,319</u>	<u>11,386</u>	<u>116,015</u>	<u>592,000</u>	<u>5,533,648</u>
-	-	-	-	2,304,545
-	-	-	-	257,346
-	-	-	-	4,971
-	-	-	-	85,001
-	-	-	-	334,225
-	-	-	-	121,996
-	-	-	-	739,493
-	-	-	-	132,601
-	-	-	-	50
-	-	-	-	328,278
38,895	-	14,184	623,353	998,156
<u>38,895</u>	<u>-</u>	<u>14,184</u>	<u>623,353</u>	<u>5,306,662</u>
<u>194,424</u>	<u>11,386</u>	<u>101,831</u>	<u>(31,353)</u>	<u>226,986</u>
-	-	-	-	64,192
-	-	-	-	(64,192)
<u>194,424</u>	<u>11,386</u>	<u>101,831</u>	<u>(31,353)</u>	<u>226,986</u>
<u>336,336</u>	<u>204,978</u>	<u>-</u>	<u>42,194</u>	<u>346,861</u>
<u>530,760</u>	<u>\$ 216,364</u>	<u>\$ 101,831</u>	<u>10,841</u>	<u>573,847</u>

**STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
LA PROMESA EARLY LEARNING CENTER
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 **\$ 226,986**

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

Capital Outlays	118,192	
Depreciation Expense	(302,097)	
	(183,905)	(183,905)

The issuance of long-term debt (e.g., bonds, notes, leases) provide current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.

Payments on Long-Term Debt		8,658
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Changes in deferred outflows resources-pension related, deferred inflows of resources-pension related and the net pesnsion liability		(449,934)
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Change in Net Position-Total Governmental Activities **\$ (398,195)**

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
LA PROMESA EARLY LEARNING CENTER
Statement of Fiduciary Assets and Liabilities- Agency Funds
June 30, 2017

	<u>Agency</u> <u>Funds</u>
ASSETS	
Cash in Bank	\$ 10,725
Total Assets	<u>\$ 10,725</u>
LIABILITIES	
Deposits Held for Others	\$ 10,725
Total Liabilities	<u>\$ 10,725</u>

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
LA PROMESA EARLY LEARNING CENTER
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	\$ 3,607	9,961	(2,843)	10,725
Total Assets	<u>\$ 3,607</u>	<u>9,961</u>	<u>(2,843)</u>	<u>10,725</u>
LIABILITIES				
Deposits Held for Others	\$ 3,607	9,961	(2,843)	10,725
Total Liabilities	<u>\$ 3,607</u>	<u>9,961</u>	<u>(2,843)</u>	<u>10,725</u>

**STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
LA PROMESA EARLY LEARNING CENTER
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. La Promesa Early Learning Center’s capitalization policy (i.e., the dollar value above which the asset acquisitions are added to the capital accounts) is \$5,000. La Promesa Early Learning Center 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. La Promesa Early Learning Center utilizes Internal Revenue Service guidelines to estimate the useful lives on capital assets as follows:

Furniture, Fixtures and Equipment	5 years
Buildings and Improvements	40 years

Capital assets for La Promesa Early Learning Center 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.

**STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
LA PROMESA EARLY LEARNING CENTER
Notes to the Financial Statements
June 30, 2017**

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>Balance</u> <u>June 30, 2017</u>
<i>Capital Assets not being Depreciated:</i>			
Land	\$ 1,402,136	-	1,402,136
Total	<u>1,402,136</u>	<u>-</u>	<u>1,402,136</u>
<i>Capital Assets being Depreciated:</i>			
Furniture, Fixtures and Equipment	204,445	-	204,445
Building and Improvements	<u>9,013,755</u>	<u>118,192</u>	<u>9,131,947</u>
Total	<u>9,218,200</u>	<u>118,192</u>	<u>9,336,392</u>
<i>Less: Accumulated Depreciation</i>			
Furniture, Fixtures and Equipment	(82,136)	(42,049)	(124,185)
Building and Improvements	<u>(1,322,028)</u>	<u>(260,048)</u>	<u>(1,582,076)</u>
Total	<u>(1,404,164)</u>	<u>(302,097)</u>	<u>(1,706,261)</u>
<i>Capital Assets, Net</i>	<u>\$ 9,216,172</u>	<u>(183,905)</u>	<u>9,032,267</u>

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

Instruction	\$ 2,203
Facilities, Materials, Supplies & Other Services	<u>299,894</u>
	<u>\$ 302,097</u>

**STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
LA PROMESA EARLY LEARNING CENTER
Notes to the Financial Statements
June 30, 2017**

NOTE 3. COMMITMENTS AND LIABILITIES

La Promesa Early Learning Center leased equipment and facilities under long-term cancelable operating leases. Rental expenses for the year ended June 30, 2017 was \$588,900. La Promesa Early Learning Center’s minimum future payments on this lease are as follows:

Year Ending June 30:	
2018	636,000
2019	636,000
2020	540,000
2021	-
Total	<u><u>\$ 1,812,000</u></u>

In May 2013, The Early Learning Solutions Foundation Inc. entered into a note agreement to purchase land and buildings for the school.

Note Payable to lender secured by land and building. Interest at lender’s rate 4.334% per annum, compounded monthly for the first year and 7% per annum compounded monthly, thereafter. Due in monthly installments of \$38,710 for the first twelve months and \$51,486 per month through February 28, 2015 and \$45,000 thereafter. The note matures on April 26, 2019, with a balloon payment due at that date. Principal payments for the year ended June 30, 2017 were \$8,658.

	\$ 7,585,867
less: current maturities	<u>(9,283)</u>
	<u><u>\$ 7,576,584</u></u>

The aggregate amounts of principal maturities of note payable are as follows:

2018	9,283
2019	<u>7,576,584</u>
Total	<u><u>\$ 7,585,867</u></u>

**STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
LA PROMESA EARLY LEARNING CENTER
Notes to the Financial Statements
June 30, 2017**

NOTE 4. DEFICIT FUND BALANCE

The following funds had a deficit fund balance at June 30, 2017:

Operational - 11000	\$ 119,936
Elementary & Middle School Initiative - 26177	17,574
Pre-K initiative - 27149	284
K-3 Plus - 27166	110,518
Afterschool Enrichment Program - 27168	14,378
2013 Pre-K Classrooms - 27177	24,236
Public School Capital Outlay - 31200	12,833
Special Capital Outlay -State - 31400	57,454

La Promesa Early Learning Center is addressing the negative fund balances and is planning on taking the appropriate actions to eliminate the negative balances.

NOTE 5. RELATED PARTY TRANSACTIONS

La Promesa Early Learning Center created a Foundation to purchase a school facility. The Foundation is considered a component unit of the La Promesa Early Learning Center and is presented as a blended component unit.

NOTE 4. PENSION PLAN - EDUCATIONAL RETIREMENT BOARD

The information contained within this disclosure represents the pension information specific to La Promesa Early Learning Center 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.

**STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
LA PROMESA EARLY LEARNING CENTER
Notes to the Financial Statements
June 30, 2017**

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

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 established 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, La Promesa Early Learning Center paid employee and employer contributions of \$298,716 and \$256,609, which equal the amount of the required contributions for each fiscal year.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – At June 30, 2017, La Promesa Early Learning Center reported a liability of \$4,548,146 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.

La Promesa Early Learning Center’s proportion of the net pension liability was based on a projection of La Promesa Early Learning Center’s long-term share of contributions to the pension plan relative to the projected contributions of all participating educational institutions, actuarially determined. At June 30, 2016 La Promesa Early Learning Center’s proportion was 0.06320%, which was an increase of .00094% from its proportion measured as of June 30, 2015.

For the year ended June 30, 2017, La Promesa Early Learning Center’s recognized pension expense is \$744,333. At June 30, 2017, La Promesa Early Learning Center reported deferred outflows of resources and deferred inflows or resources related to pensions from the following sources:

**STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
LA PROMESA EARLY LEARNING CENTER
Notes to the Financial Statements
June 30, 2017**

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 19,732	(43,259)
Changes in assumptions	92,582	-
Net difference between projected and actual earnings on pension plan investments	271,486	-
Changes in proportion and differences between La Promesa Early Learning Center’s contributions and proportionate share of contributions	336,260	-
La Promesa Early Learning Center’s contributions subsequent to the measurement date	<u>298,716</u>	<u>-</u>
Total	<u>\$ 1,018,776</u>	<u>(43,259)</u>

The amount of \$298,716 reported as deferred outflows of resources related to pensions resulting from La Promesa Early Learning Center’s contributions subsequent to the measurement date 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	\$ 362,504
2019	107,252
2020	140,840
2021	<u>66,205</u>
Total	<u>\$ 676,801</u>

Sensitivity of La Promesa Early Learning Center’s proportionate share of the net pension liability to changes in the discount rate. The following presents La Promesa Early Learning Center’s proportionate share of the net pension liability calculated using the discount rate of 7.75 percent, as well as what La Promesa Early Learning Center’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:

**STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
LA PROMESA EARLY LEARNING CENTER
Notes to the Financial Statements
June 30, 2017**

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

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:

	<u>1% Decrease (6.75%)</u>	<u>Current Discount Rate (7.75%)</u>	<u>1% Increase (8.75%)</u>
La Promesa Early Learning Center’s proportionate share of the net pension liability	\$ <u>6,023,914</u>	<u>4,548,146</u>	<u>3,323,676</u>

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, La Promesa Early Learning Center’s accrued liability due to ERB was \$45,222.

NOTE 7. BUDGETARY OVERAGE

La Promesa Early Learning Center has expended in excess of the budget in the following funds and functions:

Operational (Fund 11000)	
Support Services (Function 2000)	<u>\$205,184</u>

**STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
LA PROMESA EARLY LEARNING CENTER
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	2016 2015	2015 2014
School's Proportion of the Net Pension Liability (Asset)		0.06%	6.00%	6.00%
School's Proportionate Share of Net Pension Liability (Asset)	\$	4,548	4,033	3,508
School's Covered-Employee Payroll	\$	1,854	1,700	1,695
School's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Its Covered-Employee Payroll		245.28%	237.24%	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 La Promesa Early Learning Center is not available prior to fiscal year 2015, the year the statement's requirements became effective.

**STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
LA PROMESA EARLY LEARNING CENTER
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	\$ 281	257	299
Contributions in Relation to the Contractually Required Contribution	246	257	299
Annual contribution deficiency (excess)	\$ 35	-	-

**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 La Promesa Early Learning Center is not available prior to fiscal year 2015, the year the statement's requirements became effective.*

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
LA PROMESA EARLY LEARNING CENTER
Schedule of Budgetary Comparisons - Budgetary Basis
Operational 11000
For The Year Ended June 30, 2017

	<u>Budgeted Amounts</u>			Variance Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	
REVENUES				
Local & County Grant	\$ -	47,220	64,034	16,814
State Grant	2,823,216	2,734,414	2,734,410	(4)
Charges for Services	25,000	25,000	18,342	(6,658)
Total Revenues	<u>2,848,216</u>	<u>2,806,634</u>	<u>2,816,786</u>	<u>10,152</u>
EXPENDITURES				
Current:				
Instruction	1,601,496	1,720,177	1,643,262	76,915
Support Services:				
Students	331,533	171,010	189,139	(18,129)
General Administration	23,500	24,300	85,743	(61,443)
School Administration	321,736	321,736	305,706	16,030
Central Services	150,624	131,647	111,048	20,599
Operation & Maintenance of Plant	390,827	581,824	744,065	(162,241)
Food Services Operations	-	-	-	-
Total Expenditures	<u>2,848,216</u>	<u>2,979,194</u>	<u>3,114,154</u>	<u>(134,960)</u>
<i>Excess (Deficiency) of Revenues</i>				
<i>Over (Under) Expenditures</i>	<u>-</u>	<u>(172,560)</u>	<u>(297,368)</u>	<u>(124,808)</u>
Net Changes in Fund Balances	<u>-</u>	<u>(172,560)</u>	<u>(297,368)</u>	<u>(124,808)</u>
Cash or Fund Balances - Beginning of Year	<u>-</u>	<u>-</u>	<u>(36,856)</u>	<u>(36,856)</u>
Cash or Fund Balances - End of Year	<u>\$ -</u>	<u>(172,560)</u>	<u>(334,224)</u>	<u>(161,664)</u>
Reconciliation to GAAP Basis:				
<i>Excess (Deficiency) of Revenues</i>				
<i>Over (Under) Expenditures</i>			\$ (297,368)	
Adjustments to Revenues			77,432	
Adjustments to Expenditures			136,856	
NET CHANGE IN FUND BALANCE			<u>\$ (83,080)</u>	

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
LA PROMESA EARLY LEARNING CENTER
Schedule of Budgetary Comparisons - Budgetary Basis
Pupil Transportation 13000
For The Year Ended June 30, 2017

	<u>Budgeted Amounts</u>			Variance Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	
REVENUES				
State Grant	\$ 87,896	78,778	78,778	-
Total Revenues	<u>87,896</u>	<u>78,778</u>	<u>78,778</u>	<u>-</u>
EXPENDITURES				
Current:				
Student Transportation	87,896	78,778	78,778	-
Total Expenditures	<u>87,896</u>	<u>78,778</u>	<u>78,778</u>	<u>-</u>
<i>Excess (Deficiency) of Revenues</i>				
<i>Over (Under) Expenditures</i>	-	-	-	-
Net Changes in Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash or Fund Balances - Beginning of Year	-	-	23,573	23,573
Cash or Fund Balances - End of Year	<u>\$ -</u>	<u>-</u>	<u>23,573</u>	<u>23,573</u>
Reconciliation to GAAP Basis:				
<i>Excess (Deficiency) of Revenues</i>				
<i>Over (Under) Expenditures</i>			\$ -	
Adjustments to Revenues			-	
Adjustments to Expenditures			<u>(23,573)</u>	
NET CHANGE IN FUND BALANCE			<u>\$ (23,573)</u>	

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
LA PROMESA EARLY LEARNING CENTER
Schedule of Budgetary Comparisons - Budgetary Basis
Instructional Materials 14000
For The Year Ended June 30, 2017

	Budgeted Amounts			Variance Positive (Negative)
	Original Budget	Final Budget	Actual Amount	
REVENUES				
State Grant	\$ 20,427	18,375	24,421	6,046
Total Revenues	<u>20,427</u>	<u>18,375</u>	<u>24,421</u>	<u>6,046</u>
EXPENDITURES				
Current:				
Instruction	20,427	18,375	17,984	391
Total Expenditures	<u>20,427</u>	<u>18,375</u>	<u>17,984</u>	<u>391</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>-</u>	<u>-</u>	<u>6,437</u>	<u>6,437</u>
Net Changes in Fund Balances	<u>-</u>	<u>-</u>	<u>6,437</u>	<u>6,437</u>
Cash or Fund Balances - Beginning of Year	<u>-</u>	<u>-</u>	<u>23,419</u>	<u>23,419</u>
Cash or Fund Balances - End of Year	<u>\$ -</u>	<u>-</u>	<u>29,856</u>	<u>29,856</u>
Reconciliation to GAAP Basis:				
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>			\$ 6,437	
Adjustments to Revenues			-	
Adjustments to Expenditures			-	
NET CHANGE IN FUND BALANCE			<u>\$ 6,437</u>	

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
LA PROMESA EARLY LEARNING CENTER
Schedule of Budgetary Comparisons - Budgetary Basis
Food Services 21000
For The Year Ended June 30, 2017

	Budgeted Amounts			Variance Positive (Negative)
	Original Budget	Final Budget	Actual Amount	
REVENUES				
Federal Grant	\$ 450,000	450,000	358,057	(91,943)
Charges for Services	-	-	296	296
Total Revenues	<u>450,000</u>	<u>450,000</u>	<u>358,353</u>	<u>(91,647)</u>
EXPENDITURES				
Current:				
Food Services Operations	450,000	450,000	314,977	135,023
Total Expenditures	<u>450,000</u>	<u>450,000</u>	<u>314,977</u>	<u>135,023</u>
<i>Excess (Deficiency) of Revenues</i>				
<i>Over (Under) Expenditures</i>	-	-	43,376	43,376
Net Changes in Fund Balances	-	-	43,376	43,376
Cash or Fund Balances - Beginning of Year	-	-	(5,046)	(5,046)
Cash or Fund Balances - End of Year	<u>\$ -</u>	<u>-</u>	<u>38,330</u>	<u>38,330</u>
Reconciliation to GAAP Basis:				
<i>Excess (Deficiency) of Revenues</i>				
<i>Over (Under) Expenditures</i>			\$ 43,376	
Adjustments to Revenues			-	
Adjustments to Expenditures			-	
NET CHANGE IN FUND BALANCE			<u>\$ 43,376</u>	

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
LA PROMESA EARLY LEARNING CENTER
Schedule of Budgetary Comparisons - Budgetary Basis
Title I IASA 24101
For The Year Ended June 30, 2017

	<u>Budgeted Amounts</u>			Variance Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	
REVENUES				
Federal Grant	\$ 170,284	190,430	198,543	8,113
Total Revenues	<u>170,284</u>	<u>190,430</u>	<u>198,543</u>	<u>8,113</u>
EXPENDITURES				
Current:				
Instruction	99,398	97,570	74,424	23,146
Support Services:				
Students	50,122	92,485	90,826	1,659
Total Expenditures	<u>170,284</u>	<u>190,430</u>	<u>165,625</u>	<u>24,805</u>
<i>Excess (Deficiency) of Revenues</i>				
<i>Over (Under) Expenditures</i>	-	-	32,918	32,918
Net Changes in Fund Balances	-	-	32,918	32,918
Cash or Fund Balances - Beginning of Year	-	-	-	-
Cash or Fund Balances - End of Year	<u>\$ -</u>	<u>-</u>	<u>32,918</u>	<u>32,918</u>
Reconciliation to GAAP Basis:				
<i>Excess (Deficiency) of Revenues</i>				
<i>Over (Under) Expenditures</i>			\$ 32,918	
Adjustments to Revenues			(32,918)	
Adjustments to Expenditures			-	
NET CHANGE IN FUND BALANCE			<u>\$ -</u>	

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
LA PROMESA EARLY LEARNING CENTER
Schedule of Budgetary Comparisons - Budgetary Basis
IDEA-B Entitlement 24106
For The Year Ended June 30, 2017

	Budgeted Amounts			Variance Positive (Negative)
	Original Budget	Final Budget	Actual Amount	
REVENUES				
Federal Grant	\$ 59,255	70,311	73,762	3,451
Total Revenues	<u>59,255</u>	<u>70,311</u>	<u>73,762</u>	<u>3,451</u>
EXPENDITURES				
Current:				
Instruction	59,255	59,255	59,255	-
Support Services:				
Students	-	11,056	11,056	-
Total Expenditures	<u>59,255</u>	<u>70,311</u>	<u>70,311</u>	<u>-</u>
<i>Excess (Deficiency) of Revenues</i>				
<i>Over (Under) Expenditures</i>	-	-	3,451	3,451
Net Changes in Fund Balances	<u>-</u>	<u>-</u>	<u>3,451</u>	<u>3,451</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>3,451</u>	<u>3,451</u>
Reconciliation to GAAP Basis:				
<i>Excess (Deficiency) of Revenues</i>				
<i>Over (Under) Expenditures</i>			\$ 3,451	
Adjustments to Revenues			(3,451)	
Adjustments to Expenditures			-	
NET CHANGE IN FUND BALANCE			<u>\$ -</u>	

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
LA PROMESA EARLY LEARNING CENTER
Schedule of Budgetary Comparisons - Budgetary Basis
Fresh Fruit & Vegetables 24118
For The Year Ended June 30, 2017

	<u>Budgeted Amounts</u>			Variance Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	
REVENUES				
Local & County Grant	\$ -	-	7,391	7,391
Federal Grant	-	18,569	-	(18,569)
Total Revenues	<u>-</u>	<u>18,569</u>	<u>7,391</u>	<u>(11,178)</u>
EXPENDITURES				
Current:				
Food Services Operations	-	18,569	8,134	10,435
Total Expenditures	<u>-</u>	<u>18,569</u>	<u>8,134</u>	<u>10,435</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>-</u>	<u>-</u>	<u>(743)</u>	<u>(743)</u>
Net Changes in Fund Balances	<u>-</u>	<u>-</u>	<u>(743)</u>	<u>(743)</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>(743)</u>	<u>(743)</u>
Reconciliation to GAAP Basis:				
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>			\$ (743)	
Adjustments to Revenues			743	
Adjustments to Expenditures			<u>-</u>	
NET CHANGE IN FUND BALANCE			<u>\$ -</u>	

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
LA PROMESA EARLY LEARNING CENTER
Schedule of Budgetary Comparisons - Budgetary Basis
English Language Acquisition 24153
For The Year Ended June 30, 2017

	Budgeted Amounts			Variance Positive (Negative)
	Original Budget	Final Budget	Actual Amount	
REVENUES				
Federal Grant	\$ 25,317	28,675	2,432	(26,243)
Total Revenues	<u>25,317</u>	<u>28,675</u>	<u>2,432</u>	<u>(26,243)</u>
EXPENDITURES				
Current:				
Instruction	23,386	26,744	3,910	22,834
Total expenditures	<u>23,386</u>	<u>26,744</u>	<u>3,910</u>	<u>22,834</u>
<i>Excess (Deficiency) of Revenues</i>				
<i>Over (Under) Expenditures</i>	-	-	(1,478)	(1,478)
Net changes in Fund Balances	-	-	(1,478)	(1,478)
Cash or Fund Balances - Beginning of Year	-	-	-	-
Cash or Fund Balances - End of Year	<u>\$ -</u>	<u>-</u>	<u>(1,478)</u>	<u>(1,478)</u>
Reconciliation to GAAP Basis:				
<i>Excess (Deficiency) of Revenues</i>				
<i>Over (Under) Expenditures</i>			\$ (1,478)	
Adjustments to Revenues			1,478	
Adjustments to Expenditures			-	
NET CHANGE IN FUND BALANCE			<u>\$ -</u>	

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
LA PROMESA EARLY LEARNING CENTER
Schedule of Budgetary Comparisons - Budgetary Basis
Teacher Principal Training 24154
For The Year Ended June 30, 2017

	<u>Budgeted Amounts</u>			Variance Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	
REVENUES				
Federal Grant	\$ 26,331	26,331	25,460	(871)
Total Revenues	<u>26,331</u>	<u>26,331</u>	<u>25,460</u>	<u>(871)</u>
EXPENDITURES				
Current:				
Instruction	20,000	20,000	20,000	-
Support Services:				
School Administration	<u>6,331</u>	<u>6,331</u>	<u>2,116</u>	<u>4,215</u>
Total expenditures	<u>26,331</u>	<u>26,331</u>	<u>22,116</u>	<u>4,215</u>
<i>Excess (Deficiency) of Revenues</i>				
<i>Over (Under) Expenditures</i>	<u>-</u>	<u>-</u>	<u>3,344</u>	<u>3,344</u>
Net changes in Fund Balances	<u>-</u>	<u>-</u>	<u>3,344</u>	<u>3,344</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>3,344</u>	<u>3,344</u>
Reconciliation to GAAP Basis:				
<i>Excess (Deficiency) of Revenues</i>				
<i>Over (Under) Expenditures</i>			\$ 3,344	
Adjustments to Revenues			(3,344)	
Adjustments to Expenditures			<u>-</u>	
NET CHANGE IN FUND BALANCE			<u>\$ -</u>	

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
LA PROMESA EARLY LEARNING CENTER
Schedule of Budgetary Comparisons - Budgetary Basis
Title XIX Medicaid 0-2 Years 25152
For The Year Ended June 30, 2017

	Budgeted Amounts		Actual Amount	Variance Positive (Negative)
	Original Budget	Final Budget		
REVENUES				
Federal Grant	\$ -	10,359	13,437	3,078
Total Revenues	<u>-</u>	<u>10,359</u>	<u>13,437</u>	<u>3,078</u>
EXPENDITURES				
Current:				
Support Services:				
Students	-	10,359	10,359	-
Total Expenditures	<u>-</u>	<u>10,359</u>	<u>10,359</u>	<u>-</u>
<i>Excess (Deficiency) of Revenues</i>				
<i>Over (Under) Expenditures</i>	-	-	3,078	3,078
Net Changes in Fund Balances	<u>-</u>	<u>-</u>	<u>3,078</u>	<u>3,078</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>3,078</u>	<u>3,078</u>
Reconciliation to GAAP Basis:				
<i>Excess (Deficiency) of Revenues</i>				
<i>Over (Under) Expenditures</i>			\$ 3,078	
Adjustments to Revenues			-	
Adjustments to Expenditures			-	
NET CHANGE IN FUND BALANCE			<u>\$ 3,078</u>	

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
LA PROMESA EARLY LEARNING CENTER
Schedule of Budgetary Comparisons - Budgetary Basis
Elementary & Middle School Initiative 26177
For The Year Ended June 30, 2017

	<u>Budgeted Amounts</u>			Variance Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	
REVENUES				
Local & County Grant	\$ -	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Current:				
Instruction	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (Deficiency) of Revenues</i>				
<i>Over (Under) Expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Changes in Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash or Fund Balances - Beginning of Year	<u>(17,574)</u>	<u>(17,574)</u>	<u>(17,574)</u>	<u>-</u>
Cash or Fund Balances - End of Year	<u>\$ (17,574)</u>	<u>(17,574)</u>	<u>(17,574)</u>	<u>-</u>
Reconciliation to GAAP Basis:				
<i>Excess (Deficiency) of Revenues</i>				
<i>Over (Under) Expenditures</i>			\$ -	
Adjustments to Revenues			-	
Adjustments to Expenditures			<u>-</u>	
NET CHANGE IN FUND BALANCE			<u>\$ -</u>	

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
LA PROMESA EARLY LEARNING CENTER
Schedule of Budgetary Comparisons - Budgetary Basis
ABC Community Schools Partnership 26186
For The Year Ended June 30, 2017

	<u>Budgeted Amounts</u>			Variance Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	
REVENUES				
State Grant	\$ -	10,000	-	(10,000)
Total Revenues	<u>-</u>	<u>10,000</u>	<u>-</u>	<u>(10,000)</u>
EXPENDITURES				
Current:				
Instruction	-	10,000	9,488	512
Total Expenditures	<u>-</u>	<u>10,000</u>	<u>9,488</u>	<u>512</u>
<i>Excess (Deficiency) of Revenues</i>				
<i>Over (Under) Expenditures</i>	<u>-</u>	<u>-</u>	<u>(9,488)</u>	<u>(9,488)</u>
Net Changes in Fund Balances	<u>-</u>	<u>-</u>	<u>(9,488)</u>	<u>(9,488)</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>(9,488)</u>	<u>(9,488)</u>
Reconciliation to GAAP Basis:				
<i>Excess (Deficiency) of Revenues</i>				
<i>Over (Under) Expenditures</i>			\$ (9,488)	
Adjustments to Revenues			9,488	
Adjustments to Expenditures			<u>-</u>	
NET CHANGE IN FUND BALANCE			<u>\$ -</u>	

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
LA PROMESA EARLY LEARNING CENTER
Schedule of Budgetary Comparisons - Budgetary Basis
New Mexico Reads to Lead K-3 27114
For The Year Ended June 30, 2017

	Budgeted Amounts			Variance Positive (Negative)
	Original Budget	Final Budget	Actual Amount	
REVENUES				
Local & County Grant	\$ -	-	16,198	16,198
Total Revenues	-	-	16,198	16,198
EXPENDITURES				
Current:				
Instruction	-	-	-	-
Total Expenditures	-	-	-	-
<i>Excess (Deficiency) of Revenues</i>				
<i>Over (Under) Expenditures</i>	-	-	16,198	16,198
Net Changes in Fund Balances	-	-	16,198	16,198
Cash or Fund Balances - Beginning of Year	-	-	-	-
Cash or Fund Balances - End of Year	\$ -	-	16,198	16,198
Reconciliation to GAAP Basis:				
<i>Excess (Deficiency) of Revenues</i>				
<i>Over (Under) Expenditures</i>			\$ 16,198	
Adjustments to Revenues			(16,198)	
Adjustments to Expenditures			-	
NET CHANGE IN FUND BALANCE			\$ -	

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
LA PROMESA EARLY LEARNING CENTER
Schedule of Budgetary Comparisons - Budgetary Basis
Pre-K Initiative 27149
For The Year Ended June 30, 2017

	Budgeted Amounts			Variance Positive (Negative)
	Original Budget	Final Budget	Actual Amount	
REVENUES				
Local & County Grant	\$ -	-	160,645	160,645
State Grant	-	301,382	207,327	(94,055)
Total Revenues	<u>-</u>	<u>301,382</u>	<u>367,972</u>	<u>66,590</u>
EXPENDITURES				
Current:				
Instruction	-	301,382	262,278	39,104
Total Expenditures	<u>-</u>	<u>301,382</u>	<u>262,278</u>	<u>39,104</u>
<i>Excess (Deficiency) of Revenues</i>				
<i>Over (Under) Expenditures</i>	-	-	105,694	105,694
Net Changes in Fund Balances	<u>-</u>	<u>-</u>	<u>105,694</u>	<u>105,694</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>105,694</u>	<u>105,694</u>
Reconciliation to GAAP Basis:				
<i>Excess (Deficiency) of Revenues</i>				
<i>Over (Under) Expenditures</i>			\$ 105,694	
Adjustments to Revenues			(64,244)	
Adjustments to Expenditures			<u>1,668</u>	
NET CHANGE IN FUND BALANCE			<u>\$ 43,118</u>	

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
LA PROMESA EARLY LEARNING CENTER
Schedule of Budgetary Comparisons - Budgetary Basis
K-3 Plus 27166
For The Year Ended June 30, 2017

	<u>Budgeted Amounts</u>			Variance Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	
REVENUES				
State Grant	\$ -	302,267	254,896	(47,371)
Total Revenues	<u>-</u>	<u>302,267</u>	<u>254,896</u>	<u>(47,371)</u>
EXPENDITURES				
Current:				
Instruction	-	236,854	232,438	4,416
Support Services:				
Students	-	21,270	14,752	6,518
School Administration	-	26,713	29,993	(3,280)
Central Services	-	9,701	11,214	(1,513)
Operation & Maintenance of Plant	-	2,730	2,907	(177)
Food Services Operations	-	4,999	4,177	822
Total Expenditures	<u>-</u>	<u>302,267</u>	<u>295,481</u>	<u>6,786</u>
<i>Excess (Deficiency) of Revenues</i>				
<i>Over (Under) Expenditures</i>	<u>-</u>	<u>-</u>	<u>(40,585)</u>	<u>(40,585)</u>
Net Changes in Fund Balances	<u>-</u>	<u>-</u>	<u>(40,585)</u>	<u>(40,585)</u>
Cash or Fund Balances - Beginning of Year	<u>(73,355)</u>	<u>(73,355)</u>	<u>(73,355)</u>	<u>-</u>
Cash or Fund Balances - End of Year	<u>\$ (73,355)</u>	<u>(73,355)</u>	<u>(113,940)</u>	<u>(40,585)</u>
Reconciliation to GAAP Basis:				
<i>Excess (Deficiency) of Revenues</i>				
<i>Over (Under) Expenditures</i>			\$ (40,585)	
Adjustments to Revenues			-	
Adjustments to Expenditures			<u>3,422</u>	
NET CHANGE IN FUND BALANCE			<u>\$ (37,163)</u>	

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
LA PROMESA EARLY LEARNING CENTER
Schedule of Budgetary Comparisons - Budgetary Basis
Afterschool Enrichment Program 27168
For The Year Ended June 30, 2017

	<u>Budgeted Amounts</u>			Variance Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	
REVENUES				
Local & County Grant	\$ -	-	12,305	12,305
Total Revenues	<u>-</u>	<u>-</u>	<u>12,305</u>	<u>12,305</u>
EXPENDITURES				
Current:				
Instruction	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (Deficiency) of Revenues</i>				
<i>Over (Under) Expenditures</i>	<u>-</u>	<u>-</u>	<u>12,305</u>	<u>12,305</u>
Net Changes in Fund Balances	<u>-</u>	<u>-</u>	<u>12,305</u>	<u>12,305</u>
Cash or Fund Balances - Beginning of Year	<u>-</u>	<u>-</u>	<u>(37,119)</u>	<u>(37,119)</u>
Cash or Fund Balances - End of Year	<u>\$ -</u>	<u>-</u>	<u>(24,814)</u>	<u>(24,814)</u>
Reconciliation to GAAP Basis:				
<i>Excess (Deficiency) of Revenues</i>				
<i>Over (Under) Expenditures</i>			\$ 12,305	
Adjustments to Revenues			10,436	
Adjustments to Expenditures			<u>-</u>	
NET CHANGE IN FUND BALANCE			<u>\$ 22,741</u>	

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
LA PROMESA EARLY LEARNING CENTER
Schedule of Budgetary Comparisons - Budgetary Basis
2013 Pre-K Classrooms 27177
For The Year Ended June 30, 2017

	<u>Budgeted Amounts</u>			Variance Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	
REVENUES				
State Grant	\$ 91,920	91,920	26,486	(65,434)
Total Revenues	<u>91,920</u>	<u>91,920</u>	<u>83,955</u>	<u>(7,965)</u>
EXPENDITURES				
Current:				
Support Services:				
Capital Outlay	91,920	91,920	60,723	31,197
Total Expenditures	<u>91,920</u>	<u>91,920</u>	<u>60,723</u>	<u>31,197</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>-</u>	<u>-</u>	<u>23,232</u>	<u>23,232</u>
Net Changes in Fund Balances	<u>-</u>	<u>-</u>	<u>23,232</u>	<u>23,232</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>23,232</u>	<u>23,232</u>
Reconciliation to GAAP Basis:				
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>			\$ 23,232	
Adjustments to Revenues			(47,468)	
Adjustments to Expenditures			-	
NET CHANGE IN FUND BALANCE			<u>\$ (24,236)</u>	

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
LA PROMESA EARLY LEARNING CENTER
Schedule of Budgetary Comparisons - Budgetary Basis
NM Grown FVV 27183
For The Year Ended June 30, 2017

	<u>Budgeted Amounts</u>			Variance Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	
REVENUES				
State Grant	\$ -	1,000	990	(10)
Total Revenues	<u>-</u>	<u>1,000</u>	<u>1,295</u>	<u>295</u>
EXPENDITURES				
Current:				
Support Services:				
Food Services Operations	-	1,000	990	10
Total Expenditures	<u>-</u>	<u>1,000</u>	<u>990</u>	<u>10</u>
<i>Excess (Deficiency) of Revenues</i>				
<i>Over (Under) Expenditures</i>	<u>-</u>	<u>-</u>	<u>305</u>	<u>305</u>
Net Changes in Fund Balances	<u>-</u>	<u>-</u>	<u>305</u>	<u>305</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>305</u>	<u>305</u>
Reconciliation to GAAP Basis:				
<i>Excess (Deficiency) of Revenues</i>				
<i>Over (Under) Expenditures</i>			\$ 305	
Adjustments to Revenues			(305)	
Adjustments to Expenditures			-	
NET CHANGE IN FUND BALANCE			<u>\$ -</u>	

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
LA PROMESA EARLY LEARNING CENTER
Schedule of Budgetary Comparisons - Budgetary Basis
Teacher & School Leader Incentive Pay 27188
For The Year Ended June 30, 2017

	Budgeted Amounts			Variance Positive (Negative)
	Original Budget	Final Budget	Actual Amount	
REVENUES				
Local & County Grant	\$ -	-	35,734	35,734
State Grant	-	52,509	52,297	(212)
Total Revenues	<u>-</u>	<u>52,509</u>	<u>88,031</u>	<u>35,522</u>
EXPENDITURES				
Current:				
Instruction	-	52,509	52,298	211
Total Expenditures	<u>-</u>	<u>52,509</u>	<u>52,298</u>	<u>211</u>
<i>Excess (Deficiency) of Revenues</i>				
<i>Over (Under) Expenditures</i>	-	-	35,733	35,733
Net Changes in Fund Balances	<u>-</u>	<u>-</u>	<u>35,733</u>	<u>35,733</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>35,733</u>	<u>35,733</u>
Reconciliation to GAAP Basis:				
<i>Excess (Deficiency) of Revenues</i>				
<i>Over (Under) Expenditures</i>			\$ 35,733	
Adjustments to Revenues			(35,733)	
Adjustments to Expenditures			<u>-</u>	
NET CHANGE IN FUND BALANCE			<u>\$ -</u>	

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
LA PROMESA EARLY LEARNING CENTER
Schedule of Budgetary Comparisons - Budgetary Basis
Public School Capital Outlay 31200
For The Year Ended June 30, 2017

	<u>Budgeted Amounts</u>			Variance Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	
REVENUES				
Local & County Grant	\$ -	-	68,011	68,011
State Grant	-	261,001	261,001	-
Total Revenues	<u>-</u>	<u>261,001</u>	<u>329,012</u>	<u>68,011</u>
EXPENDITURES				
Current:				
Capital Outlay	-	261,001	261,001	-
Total Expenditures	<u>-</u>	<u>261,001</u>	<u>261,001</u>	<u>-</u>
<i>Excess (Deficiency) of Revenues</i>				
<i>Over (Under) Expenditures</i>	-	-	68,011	68,011
Net Changes in Fund Balances	<u>-</u>	<u>-</u>	<u>68,011</u>	<u>68,011</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>68,011</u>	<u>68,011</u>
Reconciliation to GAAP Basis:				
<i>Excess (Deficiency) of Revenues</i>				
<i>Over (Under) Expenditures</i>			\$ 68,011	
Adjustments to Revenues			(68,011)	
Adjustments to Expenditures			-	
NET CHANGE IN FUND BALANCE			<u>\$ -</u>	

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
LA PROMESA EARLY LEARNING CENTER
Schedule of Budgetary Comparisons - Budgetary Basis
Special Capital Outlay-State 31400
For The Year Ended June 30, 2017

	<u>Budgeted Amounts</u>			Variance Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	
REVENUES				
State Grant	\$ 237,601	178,372	64,179	(114,193)
Total Revenues	<u>237,601</u>	<u>178,372</u>	<u>64,179</u>	<u>(114,193)</u>
EXPENDITURES				
Current:				
Capital Outlay	237,601	178,372	-	178,372
Total Expenditures	<u>237,601</u>	<u>178,372</u>	<u>-</u>	<u>178,372</u>
<i>Excess (Deficiency) of Revenues</i>				
<i>Over (Under) Expenditures</i>	-	-	64,179	64,179
Net Changes in Fund Balances	<u>-</u>	<u>-</u>	<u>64,179</u>	<u>64,179</u>
Cash or Fund Balances - Beginning of Year	<u>-</u>	<u>-</u>	<u>(57,454)</u>	<u>(57,454)</u>
Cash or Fund Balances - End of Year	<u>\$ -</u>	<u>-</u>	<u>6,725</u>	<u>6,725</u>
Reconciliation to GAAP Basis:				
<i>Excess (Deficiency) of Revenues</i>				
<i>Over (Under) Expenditures</i>			\$ 64,179	
Adjustments to Revenues			(64,179)	
Adjustments to Expenditures			-	
NET CHANGE IN FUND BALANCE			<u>\$ -</u>	

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
LA PROMESA EARLY LEARNING CENTER
Schedule of Budgetary Comparisons - Budgetary Basis
HB-33 Capital Improvements 31600
For The Year Ended June 30, 2017

	<u>Budgeted Amounts</u>			Variance Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	
REVENUES				
Property Taxes	\$ 225,498	225,498	229,364	3,866
Total Revenues	<u>225,498</u>	<u>225,498</u>	<u>229,364</u>	<u>3,866</u>
EXPENDITURES				
Current:				
Support Services:				
General Administration	2,255	2,255	-	2,255
Capital Outlay	563,243	563,243	39,115	524,128
Total Expenditures	<u>565,498</u>	<u>565,498</u>	<u>39,115</u>	<u>526,383</u>
<i>Excess (Deficiency) of Revenues</i>				
<i>Over (Under) Expenditures</i>	<u>(340,000)</u>	<u>(340,000)</u>	<u>190,249</u>	<u>530,249</u>
Other Financing Sources (Uses):				
Designated Cash	340,000	340,000	-	(340,000)
Total Other Financing Sources (Uses):	<u>340,000</u>	<u>340,000</u>	<u>-</u>	<u>(340,000)</u>
Net Changes in Fund Balances	<u>-</u>	<u>-</u>	<u>190,249</u>	<u>190,249</u>
Cash or Fund Balances - Beginning of Year	<u>-</u>	<u>-</u>	<u>336,336</u>	<u>336,336</u>
Cash or Fund Balances - End of Year	<u>\$ -</u>	<u>-</u>	<u>526,585</u>	<u>\$ 526,585</u>
Reconciliation to GAAP Basis:				
<i>Excess (Deficiency) of Revenues</i>				
<i>Over (Under) Expenditures</i>			\$ 190,249	
Adjustments to Revenues			3,955	
Adjustments to Expenditures			<u>220</u>	
NET CHANGE IN FUND BALANCE			<u>\$ 194,424</u>	

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
LA PROMESA EARLY LEARNING CENTER
Schedule of Budgetary Comparisons - Budgetary Basis
SB-9 Capital Improvements 31700
For The Year Ended June 30, 2017

	<u>Budgeted Amounts</u>			Variance Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	
REVENUES				
Property Taxes	\$ 18,272	27,741	12,014	(15,727)
Total Revenues	<u>18,272</u>	<u>27,741</u>	<u>12,014</u>	<u>(15,727)</u>
EXPENDITURES				
Current:				
Capital Outlay	18,272	27,741	-	27,741
Total Expenditures	<u>18,272</u>	<u>27,741</u>	<u>-</u>	<u>27,741</u>
<i>Excess (Deficiency) of Revenues</i>				
<i>Over (Under) Expenditures</i>	-	-	12,014	12,014
Other Financing Sources (Uses):				
Operating transfers	-	-	-	-
Designated Cash	117,407	129,985	-	(129,985)
Total Other Financing Sources (Uses):	<u>117,407</u>	<u>129,985</u>	<u>-</u>	<u>(129,985)</u>
Net Changes in Fund Balances	<u>117,407</u>	<u>129,985</u>	<u>12,014</u>	<u>(117,971)</u>
Cash or Fund Balances - Beginning of Year	<u>-</u>	<u>-</u>	<u>204,978</u>	<u>204,978</u>
Cash or Fund Balances - End of Year	<u>\$ 117,407</u>	<u>129,985</u>	<u>216,992</u>	<u>87,007</u>
Reconciliation to GAAP Basis:				
<i>Excess (Deficiency) of Revenues</i>				
<i>Over (Under) Expenditures</i>			\$ 12,014	
Adjustments to Revenues			(628)	
Adjustments to Expenditures			-	
NET CHANGE IN FUND BALANCE			<u>\$ 11,386</u>	

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
LA PROMESA EARLY LEARNING CENTER
Schedule of Budgetary Comparisons - Budgetary Basis
SB-9 Capital Improvements Local 31701
For The Year Ended June 30, 2017

	<u>Budgeted Amounts</u>			Variance Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	
REVENUES				
Property Taxes	\$ 113,003	\$ 113,003	113,455	452
Total Revenues	<u>113,003</u>	<u>113,003</u>	<u>113,455</u>	<u>452</u>
EXPENDITURES				
Current:				
Capital Outlay	292,491	292,491	14,184	278,307
Total Expenditures	<u>292,491</u>	<u>292,491</u>	<u>14,184</u>	<u>278,307</u>
<i>Excess (Deficiency) of Revenues</i>				
<i>Over (Under) Expenditures</i>	<u>(179,488)</u>	<u>(179,488)</u>	<u>99,271</u>	<u>278,759</u>
Other Financing Sources (Uses):				
Operating transfers	-	-	-	-
Designated Cash	117,407	129,985	-	(129,985)
Total Other Financing Sources (Uses):	<u>117,407</u>	<u>129,985</u>	<u>-</u>	<u>(129,985)</u>
Net Changes in Fund Balances	<u>(62,081)</u>	<u>(49,503)</u>	<u>99,271</u>	<u>148,774</u>
Cash or Fund Balances - Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash or Fund Balances - End of Year	<u>\$ (62,081)</u>	<u>(49,503)</u>	<u>99,271</u>	<u>148,774</u>
Reconciliation to GAAP Basis:				
<i>Excess (Deficiency) of Revenues</i>				
<i>Over (Under) Expenditures</i>			\$ 99,271	
Adjustments to Revenues			2,560	
Adjustments to Expenditures			-	
NET CHANGE IN FUND BALANCE			<u>\$ 101,831</u>	

**STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
LA PROMESA EARLY LEARNING CENTER
Schedule of Collateral Pledged by Depository for Public Funds
June 30, 2017**

<u>Name of Depository</u>	<u>Security Type</u>	<u>CUSIP/ Security Number</u>	<u>Maturity Date</u>	<u>Fair Value June 30, 2017</u>
Bank of New York Mellon	FNMA FNMS 3.000%	31417DAD5	9/1/2042	\$ 30,535
Bank of New York Mellon	FNMA FNMS 3.000%	31417EUE9	2/1/2043	114,437
				<u>\$ 144,972</u>
Total Cash per Schedule of Cash Accounts:				\$ 586,946
Less: FDIC coverage:				<u>(260,841)</u>
Uninsured Public Funds:				326,105
Collateral Requirement:				163,053
Pledged Collateral Held by Pledging Financial Institution:				<u>144,972</u>
Balance Over Collateralized:				<u>\$ (18,081)</u>
Balance Uninsured and Uncollateralized at June 30, 2017:				<u>\$ 181,133</u>

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
LA PROMESA EARLY LEARNING CENTER
Schedule of Cash Accounts
June 30, 2017

<u>Bank Account Type</u>	<u>Wells Fargo</u>
Checking - Operational Account Wells Fargo	\$ 576,105
Checking - Foundation	<u>10,841</u>
<i>Total on Deposit</i>	586,946
Reconciling Items	<u>(166,757)</u>
Reconciled Balance June 30, 2016	<u>420,189</u>
Less Agency Funds	<u>(10,725)</u>
<i>Total Cash</i>	<u><u>\$ 409,464</u></u>

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
LA PROMESA EARLY LEARNING CENTER
Cash Reconciliation
June 30, 2017

	Operational 11000	Transportation 13000	Instructional Materials 14000	Food Services 21000
Cash, June 30, 2016	\$ -	-	-	-
Add:				
2016-17 revenues	2,816,786	78,778	24,421	358,351
Total Cash Available	2,816,786	78,778	24,421	358,351
Less:				
2016-17 expenditures	(3,118,631)	(78,778)	(17,984)	(314,976)
Receivables/Payables	5,455	-	-	-
Outstanding Loans	128,622	-	(29,856)	(37,224)
Cash June 30, 2017	(167,768)	-	(23,419)	6,151
Fund Balance Reconciliations to GAAP Basis:				
Audit reclassifications to cash	167,768	-	23,419	(6,151)
Cash Per Books	-	-	-	-
Fund Balance Reconciliation to GAAP Basis:				
Modified Accrual Adjustments	(119,936)	-	29,856	38,330
Fund Balance (Deficit), Modified Accrual Basis	\$ (119,936)	-	29,856	38,330

Non-Instruct. Fund 23000	Federal Projects Account 24000	Federal Direct 25000	Local Grants 26000	State Account 27000	Public School Capital Outlay 31200
3,607	-	-	-	-	-
9,961	307,674	13,437	-	827,982	329,012
13,568	307,674	13,437	-	827,982	329,012
(2,843)	(270,095)	(10,359)	(5,010)	(671,769)	(261,001)
-	3,580	-	196	-	-
-	64,497	(3,078)	27,082	222,260	12,833
10,725	105,656	-	22,268	378,473	80,844
-	(105,656)	-	(22,268)	(378,473)	(80,844)
10,725	-	-	-	-	-
(10,725)	-	3,078	(17,574)	(149,416)	(12,833)
-	-	3,078	(17,574)	(149,416)	(12,833)

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
LA PROMESA EARLY LEARNING CENTER
Cash Reconciliation (Continued)
June 30, 2017

	Special Capital Outlay 31400	HB-33 Capital Improvements 31600	SB-9 Capital Improvements 31700	SB-9 Capital Improvements Local 31701	Total
Cash, June 30, 2016	\$ -	-	-	-	3,607
Add:					
2016-17 revenues	64,179	229,364	12,014	113,455	5,185,414
Total Cash Available	<u>64,179</u>	<u>229,364</u>	<u>12,014</u>	<u>113,455</u>	<u>5,189,021</u>
Less:					
2016-17 expenditures	-	(39,118)	-	(14,184)	(4,804,748)
Receivables/Payables	-	-	-	-	9,231
Outstanding Loans	57,454	(442,590)	-	-	-
Cash June 30, 2017	<u>121,633</u>	<u>(252,344)</u>	<u>12,014</u>	<u>99,271</u>	<u>393,504</u>
Fund Balance Reconciliations to GAAP Basis:					
Audit reclassifications to cash	(121,633)	335,332	204,350	-	15,844
Cash Per Books	<u>-</u>	<u>82,988</u>	<u>216,364</u>	<u>99,271</u>	<u>409,348</u>
					(10,725)
					10,841
					<u>\$ 409,464</u>
Fund Balance Reconciliation to GAAP Basis:					
Modified Accrual Adjustments	(57,454)	447,772	-	2,560	153,658
Fund Balance (Deficit), Modified Accrual Basis	<u>\$ (57,454)</u>	<u>530,760</u>	<u>216,364</u>	<u>101,831</u>	<u>563,006</u>
			Add: Foundation:		10,841
					<u>\$ 573,847</u>

3/28/2018

La Promesa Early Learning Center
FINANCIAL IMPROVEMENT PLAN

CONDITION DESCRIPTION	STEPS TO RESOLVE CONDITION	RESPONSIBLE PERSON(S)	COMPLETION DATE
<p>1 Lack of purchasing documentation (including missing invoices, requisitions, and purchase orders).</p>	<p>Two layers of financial oversight (school management and the school's contracted business manager) have been in place since August 2016. A system is currently in place that not only organizes all documentation in hard files, but also keeps a record of files electronically. This system has been in place since the resignation of the former contracted business manager on September 9, 2016. Prior to September 2016, the business office of the school was in complete disarray with vendor files for multiple fiscal years being intermingled. Because of this, a large amount of documentation for FY16 and years before that could not be located. Currently, the business office has vendor files sorted by fiscal year with only current documentation in the filing cabinet. Older files are stored in boxes labeled by fiscal year. Files are kept by vendor in a file forward fashion in which the oldest document is furthest back. In addition to this, each individual vendor file is sorted by purchase. A normal file will have quotes followed by the local purchase requisition, followed by the PO, followed by the invoice, followed by the check stub. All files converted electronically are done so with the use of a scanner that creates unalterable PDFs. Vendor files are kept in a locking fireproof filing cabinet. The school's Director of Operations has the key to this cabinet and is the person responsible for maintaining the files and giving the Director of the school or contracted business manager access when necessary.</p>	<p>Business Manager, Director, Director of Operations</p>	<p>Completed/On-going</p>

2	Unorganized, missing or incomplete vendor files or other purchasing documentation necessary for oversight or review by financial auditors.	As stated above, Two layers of financial oversight (school management and the school's contracted business manager) have been in place since August 2016. The school's Director of Operations has been given direct responsibility for the maintenance of vendor files and purchasing documentation. Files are sorted by vendor in a locked, fire proof filing cabinet. Only the Director of Operations has the key and the responsibility of giving access to the files when necessary such as during the annual audit. With the disorganization in previous fiscal years, and with the Risk Review completed by the OSA, it was made apparent that 1099s were most likely misfiled for vendors. The school's contracted business manager is currently going through the electronic documentation used to create the Risk Review by the OSA to determine how best to correct these misfilings.	Business Manager, Director, Director of Operations	Completed/On-going
3	A lack of Chief Procurement Officer as required by law.	The school's Director of Operations received the certification of completion as Chief Procurement Officer on 5/23/2017. This employee is currently listed on the State Purchasing website as the school's CPO of record. The school's GC has been made aware of this requirement and of the fact that there are limited availabilities of class times to achieve this certification. The school's Director of Operations completed this requirement at the earliest possible date once it was made aware that the school was out of compliance. This was one of the findings cleared with the completion of the FY17 audit.	Director, Director of Operations	5/23/2017

4	Nonexistent procurement and contracting policies and procedures as approved by the Governing Council.	<p>The school had procurement and internal control procedures that were presented to school staff by the former business manager during staff orientation on August 24, 2016, however, there was no evidence of these procedures being adopted as official official policy. The existence of these procedures was acknowledge by the Independent State Auditor. On January 31, 2017, the La Promesa Early Learning Center Governance Council passed renewed and revised Financial Policies and Procedures. This policies and procedures were policy were developed jointly between the school and contracted business manager. The Policy and Procedures for Purchasing align with the State Procurement Code (Section 13-1-1 through 13-1-199, NMSA, 1978 Compilation).</p>	Business Manager, Director, GC	1/31/2017
		<p>The school has the aforementioned dual layers of controls in place for any payment authorization. This has been in effect since the board of finance suspension on 8/12/16. The policies presented to the council and approved on 1/31/17 introduced controls that are intended to prevent unauthorized payments through segregation of duties and no single points of failure. It is understood that no policies can prevent all potential for unauthorized payments, but the policies recognize this and establish that any unauthorized payments would be quickly</p>		

5	Failure of internal controls to prevent unauthorized payments (e.g. altered invoices).	<p>establish that any unauthorized payments would be quickly identified and dealt with appropriately. The school's Director reviews all requests for purchase prior to signing and sending requisitions to the school's contracted business manager and ensures that all requests align with the school's vision and mission. The business manager reviews all requisitions for budget availability, coding per the UCOA, and purchase allowability as aligned with the school's charter. Once approved, the PO is created for signature and delivery to the vendor. Once goods are received, the Director of Operations is tasked with matching packing/shipping lists to the PO and making sure that all goods are received in good order. Once this is verified, the invoice is supplied to the Director for signature as ok to pay. The invoice is scanned and sent to the business manager for final review and matching to the school's financial accounting system. Once verified, a payment voucher is created for checks to be printed. All activity is monitored by the school's finance committee in detail on a monthly basis with revenue reports, detailed expenditure reports, POs reports and bank reconciliations on a monthly basis. The finance committee reviews in detail prior to each GC meeting and it reports to the GC at the open meeting.</p>	Business Manager, Director, GC	8/12/16, 1/31/17 & On-going with monthly finance committee meetings and GC meetings.
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6	Improper cash management practices (disbursements to management without supporting documentation).	The school's revised financial policies and internal controls would also prevent any disbursement, to management or any other employee/vendor, without proper and sufficient documentation. In addition to the revision of policy, the school has now put into place an active finance committee tasked with a detailed monthly review of all activities. The finance committee is comprised of all statutorily required members and provides a report to the GC at each monthly open meeting. The school is also receiving a multitude of recommended reports to help monitor budget, cash and purchasing. This type of monthly reporting had not been occurring at the school prior to FY17.	Business Manager, Director, GC	8/12/16, 1/31/17 & On-going once board of finance returned to GC.
7	Contracting with employees for instructional services.	In researching the school's financial accounting system it was determined that only M. Araujo had ever been both an employee and been paid as a contractor in any recent fiscal year (occurred in FY17). A. Atkins does not appear on the system to have ever been an employee of the school. In order to attempt to prevent the mislabeling and mispaying of an individual as a contractor, the school will utilize IRS guidelines each time that a quote, contract, or service agreement is presented for review. These guidelines identify how the IRS makes the determination of who is an employee of the school and who qualifies as an independent contractor.	Business Manager, Director	Fall 2016
		The director, business manager and Director of School Budget		

8	Improper withholding for employee benefits when compared to total contracted amounts (NMPSIA, ERB and other employee benefits).	The director, business manager and Director of School Budget and Finance at PED met to discuss the reconciliation of improper withholdings and its implications. Action was approved to recoup money from employees that owed the school and to refund employees that were over deducted. Meetings with employees were scheduled and completed on 11/28-29/2016. Going forward, the school has contracted with a business manager that follows all state requirements concerning public school employee withholdings. Upon receiving a new hire's information, the business manager enters all info onto the school's financial accounting system inclusive of all required and voluntary withholdings. The business manager sends the school's director a system generated report showing the payment amounts for the entire year to ensure accuracy. Furthermore, each biweekly payroll has a detailed payroll register report created along with a variance report for director review. The director compares payrolls with the previous biweekly payroll and reviews the detail of the current payroll to ensure all employees are being withheld appropriately in respect to state requirements and individual voluntary employee withholdings.	Business Manager, Director	11/29/16 & 6/30/17 as all payrolls for the year were completed.
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9	Procurement code violations where work was completed outside of proper purchasing authority (i.e. without a purchase order, purchase requisition).	<p>With the aforementioned dual layers of controls in effect, work cannot be completed without proper purchasing authority. The policies presented to the GC and approved on 1/31/17 introduced controls that are intended to prevent unauthorized payments through segregation of duties and no single points of failure. The school's Director signs off on all requisitions for purchase which are sent to the business manager for review of allowability, budget availability and cash availability. Purchase requisitions are coded and the PO is generated for signature which is then sent to the vendor to initiate the purchase. All detail of expenditure is reviewed on a monthly basis by the finance committee. All PO detail is reviewed as well with the use of an Outstanding POs report that provides information on AP aging, remaining PO amounts, and payment information. Segregating the purchasing duties amongst the director and the business manager while having the finance committee review monthly reports and report to the GC in full are all intended to prevent any further procurement code violations.</p>	Business Manager, Director, GC	8/12/16; 1/31/17; On-going with monthly finance committee meetings.
10	Failure to pay gross receipts taxes on invoices for services.	<p>A system is also currently in place that organizes all invoices with a thorough review to ensure that payments requested are inclusive of all goods received, services rendered and any tax on services due. As mentioned before, the school's Director of Operations has a filing system in a locked, fire proof filing cabinet with only 1 key to it. The system is organized by vendor with a file forward method that ensures that each purchase is separately tracked with all approvals and backup attached. The school's Director and/or business manager can request access to these files as necessary (such as for external or even internal audit). Also mentioned before is the scanning of all received and Director approved invoices into a PDF that is not alterable.</p>	Business Manager, Director, Director of Operations	8/12/16; On-going with monthly finance committee meetings.

11	No cancellation of invoices to indicate receipt of goods or services.	<p>When goods are received, the Director of Operations matches the packing slip to the PO. If all is received in good order, a sign off on the original hard copy of the invoice by the Director as an ok to pay is required. The original hard copy is kept in the school's business office filing cabinet for reference and audit purposes. A scan of the invoice is created as a PDF that cannot be altered and is sent to the business manager for entry into the school's financial accounting system. This system prevents the entry of duplicate invoice numbers and, therefore, the potential for duplicate payment. This essentially "cancels" the invoice from being reentered into the system and therefore prevents double payments. A voucher report is provided to the Director for each check run for a final review before checks get signed. An invoice could be entered multiple times by simply utilizing a new invoice number, but because a voucher report is provided with each check run, it would require collusion between the school's Director and its business manager to allow an actual duplicate of payment to be processed. The school and its finance committee and GC track all AP with the sytem's AP aging as provided on the Outstanding POs report.</p>	<p>Business Manager, Director, Director of Operations</p> <p>Business Manager, Director, Director of Operations</p>	<p>8/12/16; On-going as purchasing continues.</p>
12	Unclear signatory authority for professional services contracts.	<p>Currently, the PED has signatory authority for PO's in relation to any professional service contracts. Once the Board of Finance suspension is lifted, policy will state that the CPO signs off on PO's and the director will sign off on professional services contracts. Current policy states that the GC must be involved when any professional service contract is introduced that could potentially exceed the \$60k threshhold requiring an RFP process.</p>	<p>Business Manager, Director, Office Manager, GC</p> <p>Business Manager, Director,</p>	<p>8/12/16; 1/31/17; December 2017 revision of 1/31/17 policy to establish professional service contract signatory authority as well as CPO signing of POs.</p>

13	Late or untimely payment to employees associated with failure to submit required payroll documentation (timesheets, paperwork).	<p>The school's Director, along with its contracted business manager and the school's Director of Operations, have developed a process in which all timesheets and payroll information are provided no later than the Monday before the payroll is scheduled per the school's budget calendar as submitted to PED. There have been no late payments since the previous business manager cancelled her contract on Sept. 9, 2016. The school's Director has also agreed to limit payrolls to only 1 register on a bi-weekly basis. The previous practice of having many special payroll registers has ceased. Paper timesheets are the current practice mainly because the purchase of electronic or punch card systems is a type of luxury expense. As the school finishes out FY18, if it is apparent that budget remains available, purchases of this kind will be considered. The school has to currently stay within a very tight budget to eliminate deficit balances brought forth from previous fiscal years. In the past, a reactive approach to payroll was instituted and payrolls were ran as needed. In FY18, the school's Director has communicated with staff (especially those paid on an hourly basis) that payroll must be completed in a timely manner and the timesheets are an important component of that process.</p>	Business Manager, Director, Director of Operations	Completed/On-going
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14	Unexplained omissions of employees from payroll documentation.	<p>Similar to the normal biweekly payroll process, the business manager is to receive all new hire information as soon as possible and no later than the Monday before the payroll date. A single new hire was left off of a payroll in January 2017 which resulted in the need to make the employee whole on the payroll made effective 2/10/17. This employee was left off due to oversight by the contracted business manager and the business manager's payroll group. The employee info was entered but the final inclusion into the payroll module was not completed. The payroll register was sent to the school's Director for review and the missing employee was not noted. The contracted business manager has begun to utilize the internal payroll calendar to make notation when new hires are entered to ensure they appear on the registers per the contracts received from the school.</p>	Business Manager, Director, Director of Operations	9/9/16; 2/10/17
15	Employees beginning work prior to a finalized contractual agreement.	<p>With the current system in place, the school's Director has taken the responsibility to inform employees that they may not start work until a contract that is signed by both the school and the employee is in the employee's personnel file in the locked file cabinet in the school's business office. The locked cabinet is a control to prevent an employee from potentially forging signatures on employment contracts. In addition to this, the Director has met with the Director of Operations to come to an understanding that no employee or contracted service provider is to begin work until all signatures are in place. This is because often times the Director of Operations has direct contact with vendors and/or employees and can provide additional protection from work beginning too early. This is especially true with the school having multiple locations and the school's Director not being able to be in 2 places at once.</p>	Director	8/12/16; On-going with any new hires.

16	Approval of payroll registers after Board of Finance suspension (previous business manager).	This practice stopped immediately following the cancelling of the contract by the previous business manager on 9/9/16. The system failed because the previous business manager was allowed to have full permissions on AptaFund rather than having limited permissions creating a separation of duties. Currently, all AptaFund users have limited permissions so that no individual can complete any process 100% on their own. This segregation of duties prevents unauthorized payments and helps to prevent errors by requiring multiple reviews. In the future, the Director will have control to add or remove permissions from AptaFund users.	Business Manager; Director	9/9/2016
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17	Missing human resources files or human resource files that conflict with Accounting Information System information.	<p>On January 3, 2017, the school began working with its contracted business manager to identify a more complete employee file checklist. The business manager provided the school with a personnel file checklist that was immediately put in place to begin the auditing and reorganizing of LPELC employee files. The school completed the audit as of March 15, 2017 and all personnel files are current and in compliance with law. In the future, the Office Manager will be responsible for ensuring that all employee files are maintained according to the checklist. An Excel Spreadsheet has been developed and implemented to track all information to be kept in employee files. In September 2017, APS made a visit to the school to request to view some files and it was found that employee files were missing once again. A police report was filed due to the potential that former employees still had access to the school and the filing cabinet containing the employee files. The school changed the locks for the external doors immediately and also updated the security codes to the building. The school will next be looking into changing the filing cabinet locking mechanism so that any former employee would no longer have access to the building or the files.</p>	Business Manager, Director, Director of Operations	10/31/2017
		<p>The school has implemented a system of invoice receipt and tracking during FY18. The first step was to have the Director of Operations contact all vendors and have all billing addresses on file with them changed to the location at La Morada. The next</p>		

18	<p>Late or untimely payments to vendors (longer than thirty days), in some instances jeopardizing learning conditions for students.</p>	<p>was to put the responsibility on the Director of Operations to receive all invoices, match packing slips to POs, and give invoices for all goods received correctly to the school's Director. The Director then signs each invoice as ok to pay and an uneditable PDF scan of the invoice is sent to the business manager on a weekly basis. The business manager double checks the invoice against the financial accounting system and enters the invoice as it appears in the scan. Invoices are paid on a weekly basis as long as cash flow is sufficient. The business manager is tasked with keeping cash flow sufficient by monitoring the bank balance every morning and completing Requests for Reimbursement every 2 weeks as is allowed by the OBMS online system. Invoices are compiled on the financial accounting system and made available on an aging report that is a component of the Outstanding POs report made available to the school's finance committee and governing council. This report is reviewed to ensure that timely payments are made to vendors.</p> <p>Bank statements are retrieved online by the business manager</p>	<p>Business Manager, Director, Director of Operations</p>	<p>Director of Operations successfully contacted all vendors to correct billing address by Sept. 2017; On-going as AP aging is reviewed monthly by the finance committee and GC; On-going cash flow management with business manager requesting reimbursement from all funds on a bi-weekly basis.</p>
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19	Missing or incomplete bank reconciliations	<p>after the close of each month. Within the first week of a new month, the business manager reconciles the bank statement to the school's general ledger on the financial accounting system of the school utilizing the systematic processes. The bank reconciliation is reviewed by another licensed business manager to determine any variances and review the actual activity to ensure that no manual entries were entered without correct approval and backup documentation. Bank reconciliations are presented to the finance committee on a monthly basis for detailed review with the business manager available to address any variances. The finance committee will report to the GC at each regularly scheduled open meeting. The GC will hold the business manager responsible if bank reconciliations are untimely or have unexplainable variances or unapproved manual entries. Differences/variances on the bank reconciliation will be dealt with on a case by case basis. Some variances are caused by systematic errors or timing issues that require no action but rather a notation as to when the variance will clear on its own. Other variances, such as bank errors, require manual adjustments on the general ledger which will be created and</p>	Business Manager	1/27/17; On-going with monthly bank reconciliations completed regularly.
20	Improper maintenance of the general ledger (cash amount variance, improper recording of expenditures/revenues and not rolling forward fiscal years)	<p>Management will utilize reports provided byt the business manager to ensure that the integrity of the GL is intact, coding is correct for revenues and expenditures, and that systematic processes are utilized to roll forward fiscal years. These reports include revenue summary, budget to actual expenditure report, check register activity report, outstanding POs report, bank reconciliation report, and balance sheet report (used as a check against the bank recon. and to ensure the proper withholding of payroll liabilities).</p>	Business Manager; Director; GC	1/27/17; On-going with monthly bank reconciliations completed regularly.

21	Inaccurate required financial reporting to the PED School Budget and Finance Analysis Bureau (quarterly actual revenues and expenditures, cash reports).	<p>Previous business management reconciled the general ledger "offline" which resulted in errors in this reporting. With the reconciliation of cash, the rollforward of the fiscal years systematically and the process to reconcile the bank on the school's financial reporting system, all reporting to the PED will be reflective of actual reconciled amounts. The utilization of systematic bank reconciliation provides a direct tie to the school's actual GL. Utilizing the system reduces the chance for human error with data entry. Utilizing the system also limits the availability to make manual entries that do not get a secondary review. The system also helps to note variances and locate them within the system to determine if any corrective action is needed or not. The school's Director, finance committee and GC will all utilize the reports made available by the business manager to make an informed decision that reporting to the PED and all other entities correct and timely. These individuals will also request of the business manager additional reports that they deem necessary to stay informed as requirements inevitably change over time.</p>	Business Manager	1/27/17; On-going with monthly bank reconciliations completed regularly.
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22	Expenditure of state or federal grant funds that do not conform to grant requirements (i.e. use of K-3 plus funds for professional development prohibited by law).	The school's Director will send employees working within special programs (Title I, IDEA-B, etc.) to applicable trainings to learn of those program requirements. If budget becomes available, select employees will be sent to the Spring Budget Workshop where many of these special programs and their requirements are discussed at length. The school will also utilize its contracted business manager and the entire Vigil Group to stay informed about program changes and updates. During times that budget is tight, the Director will assume the responsibility of ensuring that the school's lead employees remain informed on programmatic requirements. The Director will also make available any approved grant applications to the appropriate employees and to the business manager as the applications provide a guideline of approved uses of funds.	Director, Business Manager	8/12/16; 1/31/17; On-going once BoF suspension lifted and with establishment of budget authority on any new federal or state grants.
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23	Improper use of Universal Chart of Accounts (UCOA) codes in the accounting information system and on supporting documentation for procurement.	The school has the aforementioned dual layers of controls in place for any payment authorization to ensure that the UCOA is used correctly. Currently, all requisitions are given to the Director for review of the request to ensure alignment with the goals of the school's program. Once approved, the req is signed and sent to the business manager for entry into the system. The business manager utilizes Supplement 3 as a reference of how to code expenditures utilizing the UCOA. The school's financial accounting system determines correctness of coding and checks the projected expenditures against the available budget. Also, the school's system that is currently in place to organize and store both hard files and electronic files will ensure that all supporting documentation for procurement is maintained for audit and reference purposes. On a monthly basis, expenditure reports inclusive of encumbrances are provided to the Director, the finance committee and the GC to be reviewed to determine if correct usage of the UCOA is occurring.	Business Manager, Director, Finance Committee & GC	8/12/16; 1/31/17; On-going once BoF suspension is lifted.
24	Deficit balance in the Operaitonal Fund indicating that the school is using Public School Buildings Act and Public School Capital Outlay Act (SB/HB33) funds for Operations in violaiton of law	The school utilized the available account codes of Restricted Expenditures and Emergency Reserve to set aside \$229k of unexpendable budget to hedge against the projected \$211k of overexpended Operational SEG Fund 11000 budget in FY17. The school will maintain enough budget authority to cover these unexpendable budget lines through the end of FY18. When this targeted budget is reached, the school will no longer be utilizing SB9 or HB33 funds to continue its operations. From FY19 on the school school will have an annual operating budget that is sufficient for its program and it will continue close, monthly monitoring of budget to actuals reports to ensure that the Operational SEG fund is never beyond its limits again.	Business Manager, Director, Finance Committee & GC	7/1/17 with established FY18 budget and \$229k set aside; monthly check of budget to actuals to ensure the school is staying on target; annual conservative budget creation that allows for modest reserve funds in the future.

25	Personnel files are not secure, were stolen and have yet to be reobtained.	It is not completely certain how personnel files went missing. One very possible situation is one in which former employees still had access to the building, security codes and locking file cabinet. Because of this potential situation, the school filed a police report on 9/14/17. Also, the school has changed the exterior door locks, updated the security passwords to the building, and will be trying to free up budget availability to replace the cylinder lock on the filing cabinet that stores personnel files.	Director; Business Manager (to determine if budget is available to replace lock on filing cabinet)	10/31/17; Also on-going to monitor budget availability to replace locking mechanism on filing cabinet.
26	An alleged fraud has left many 1099 and W-2 forms from prior years improperly completed and inaccurately submitted.	On 10/12/17, a CD with the OSA's backup for their Risk Review was received by the school's business manager from the PED. The information was downloaded to a thumb drive with the original CD being returned to PED. The business manager is working through the information of 542 alleged checks of fraud to determine the best course of action with correcting 1099's from previous years. This process has not been planned to completion as it is a massive undertaking and one that cannot be done hastily. The initial thought is to utilize OSA's backup pivot tables, match those against what the financial accounting system shows as paid out and documented on the 1099 upload, and make corrections for each calendar year that is still open for the IRS.	Business Manager	December 2017 finalize process with approval by PED and begin reconciliation; January 2018 upload corrected 1099 information to IRS and mail out corrected 1099s to vendors.

27	<p>A sampling of 40 cash disbursements found 5 PO's issued after purchase was completed, 2 unsigned PO's, 5 requisitions that could not be located, and 1 PO that could not be located.</p>	<p>On January 31st, 2017, the school's Governing Council reviewed and approved a revised set of financial policies and procedures prepared by the school's administration and reviewed by the school's contracted business manager. The policies were revised in a way to establish stronger internal controls as well as proper segregation of duties. The school will implement the revised policies and procedures and will regularly evaluate the strength of the approved internal controls to ensure issues related to finding 2014-001 have been fully resolved. Policies will be reviewed and revised as needed by the LPELC Governing Council.</p>	<p>Director, Business Manager, GC</p>	<p>1/31/2017</p>
28	<p>A sampling of 5 travel & per diem reimbursements found 1 instance in which the requisition was approved after the travel occurred. A sampling of 40 other disbursements found 3 instances of incorrect GL coding, 4 instances of missing requisitions, 2 instances of missing documentation all together, 1 instance of a check issued as unsigned, 1 instance of a late penalty payment, and 5 instances of payments were significantly past due.</p>	<p>On January 31st, 2017, the school's Governing Council reviewed and approved a revised set of financial policies and procedures prepared by the school's administration and reviewed by the school's contracted business manager. The policies were revised in a way to establish stronger internal controls as well as proper segregation of duties. The school will implement the revised policies and procedures and will regularly evaluate the strength of the approved internal controls to ensure issues related to finding 2015-001 have been fully resolved. Policies will be reviewed and revised as needed by the LPELC Governing Council.</p>	<p>Director, Business Manager, GC</p>	<p>1/31/2017</p>

29	Testwork found 1 instance in which documentation was lacking to support amount paid for travel related to K-3+ funding.	On January 31st, 2017, the school's Governing Council reviewed and approved a revised set of financial policies and procedures prepared by the school's administration and reviewed by the school's contracted business manager. The policies were revised in a way to establish stronger internal controls as well as proper segregation of duties. Included in the revisions were a revised Travel & Per Diem portion to reflect current best practices and requirements under statute. The school will implement the revised policies and procedures and will regularly evaluate the strength of the approved internal controls to ensure issues related to finding 2014-002 have been fully resolved. Policies will be reviewed and revised as needed by the LPELC Governing Council.	Director, Business Manager, GC	1/31/2017
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30	<p>Material weakness involving internal control structure related to supporting documentation for a journal entry, aforementioned issues with PO's, requisitions and an unsigned check, a missing ERB contribution form for July 2016, aforementioned travel & per diem issues, aforementioned significantly past due payments, and an issue of procurement in which bathroom construction/renovation exceeded the \$60k threshold but no evidence of RFP could be found.</p>	<p>On January 31st, 2017, the school's Governing Council reviewed and approved a revised set of financial policies and procedures prepared by the school's administration and reviewed by the school's contracted business manager. The policies were revised in a way to establish stronger internal controls as well as proper segregation of duties. With regards to the ERB form, the July 2016 contribution was prepared by previous management that has since been removed. New management has established proper record keeping processes for both electronic and hard copy files. For the portion related to procurement, the school's revised policies currently outline correct processes and was able to correctly go out for bid for legal services during March 2017. The procurement finding stemmed from a bathroom renovation project that began in FY16 and was completed in FY17 and no documentation of proper procurement prepared by the prior administration could be located. The school will implement the revised policies and procedures and will regularly evaluate the strength of the approved internal controls to ensure issues related to finding 2016-001 have been fully resolved. Policies will be reviewed and revised as needed by the LPELC Governing Council.</p>	<p>Director, Business Manager, GC</p>	<p>1/31/2017 for revised policy approval, 3/15/17 for proof of following procurement requirements with RFP for legal services.</p>
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31	Function 2000 of the school's Operational SEG Fund 11000 exceeded budget authority by \$205,184	The deficit was a direct result of unpaid invoices totaling upwards of \$250k from FY16 and fiscal years prior. Administration acknowledged this budget shortfall and had a total set aside in Emergency Reserve and Restricted Expenditures of \$229k in the FY18 budget to ensure that the Operational SEG fund closed in the black at the end of FY18.	Director, Business Manager, GC	7/1/2017 for PED approved FY18 budget to be implemented, 6/30/18 for the Operational SEG budget to close with \$229k of set aside availability in the budget to close the deficit from prior years.
32	5 personnel files missing, 5 personnel files missing background checks, 6 personnel files had I-9 issues with 3 missing signatures, 3 personnel files were missing W-4's.	The 5 personnel files were initially thought to be possibly stolen by a former employee with access to the school as locks needed to be changed and the security code to be updated. The school changed the locks and security code, but the personnel files were eventually found. The OSA was running its own review of the school on a special issue at the time and requested those same personnel files. The files were locked in a closet at The Vigil Group offices, and were not returned to the school until after the FY17 annual audit was finalized. For personnel files with missing information and forms, the school's executive director worked with the school's director of operations to create processes to ensure that all current employee personnel files were complete and updated as well as ensuring that any new hires would have completed personnel files prior to beginning work. The school has implemented a procedure for checking out personnel files that will be used to track movement of files, as visits and records requests from agencies have become commonplace.	Director, Business Manager, Director of Operations	Fall 2017 - meeting with Director and Director of Operations to outline requirements of position to maintain personnel files; Oct. 2017 locks on doors were changed.

33	Cash management - The Operational SEG fund ended with a negative cash balance of \$128,622	As mentioned before, the school created Emergency Reserve and Restricted Expenditure line items in the FY18 budget of \$229k to address this issue. The school is on target to finish FY18 with these line items not being utilized as planned.	Director, Business Manager, GC	6/30/18 with final cash report.
34	Collateral requirement	It was determined that the school's banking institution, Wells Fargo, under collateralized the school's deposited funds as required by NM statute. The school has a call in to its contact at the bank to determine why this happened, how to prevent it in the future, and is requiring that the bank provide monthly collateral statements to the school via mail. A response of December 2017 was requested of the bank by the school.	Director, Business Manager	12/31/2017
35	ERB & RHC Reporting - 1 of 12 ERB contributions was not completed by the 15th of the month resulting in a penalty and 2 of 12 monthly RHC reports were not remitted by the 10th day of the month as required.	The school's current contracted business manager has a team that has created a payroll and payroll taxes calendar to ensure that all deadlines are met. In addition to this, the GC is provided a check register report with each month's financial reports from the business manager so that the GC can review processing dates to ensure compliance.	Business Manager, GC	Sept. 2016 - Business manager group created and implemented payroll calendar; Ongoing monthly review of financial reports by GC.

36	Procurement Code - Aforementioned bathroom renovation beginning in FY16 completed in FY17 resulted in payments to a single vendor exceeding the \$60k threshold and no RFP or other procurement documentation could be found.	The school's revised policies, approved by the GC in January 2017, currently outline correct processes and provided for the school to correctly go out for bid for legal services during March 2017. The school had to pay the vendor for bathroom renovation as it was determined that all work was satisfactorily finished to completion even though no procurement process was initialized prior to the work being started in FY16. The school will implement the revised policies and procedures and will regularly evaluate the strength of the approved internal controls to ensure issues related to finding 2017-003 have been fully resolved. Policies will be reviewed and revised as needed by the LPELC Governing Council.	Director, Business Manager, GC	1/31/17 - Revised policies inclusive of requirements for expenditures projected to exceed \$60k.
37				

2017-2018 LA PROMESA NM DASH CALENDAR

Jul-17							IMPORTANT DATES	Jan-18							IMPORTANT DATES												
S	M	T	W	Th	F	S								S	M	T	W	Th	F	S							
						1	July 3 & 5: K-3 Teachers PD											Jan 2: PD for School Staff									
2	3	4	5	6	7	8	July 4: Independence Day- NO SCHOOL	7	8	9	10	11	12	13	Jan 3: Students Return												
9	10	11	12	13	14	15	July 5: Ice Cream Social for Kinder	14	15	16	17	18	19	20	Jan 12: Father/Daughter Dance												
16	17	18	19	20	21	22	July 6: First day of school for K-3 Students	21	22	23	24	25	26	27	JAN 15: Martin Luther King Jr. Day- NO SCHOOL												
23	24	25	26	27	28	29	July 6th-Aug 9: K-3 Plus Program	28	29	30	31						NM Dash - 90D										
30	31																										

Aug-17							IMPORTANT DATES	Feb-18							IMPORTANT DATES												
S	M	T	W	Th	F	S								S	M	T	W	Th	F	S							
		1	2	3	4	5	July 6th-Aug 9: K-3 Plus Program											Feb 10: Applebee's Athletic Pancake Fundraiser									
6	7	8	9	10	11	12	Aug 14-18: PD for All Teachers	4	5	6	7	8	9	10	Feb 15: Parent Connection												
13	14	15	16	17	18	19	Aug 21: First day of school for K-8 Students	11	12	13	14	15	16	17	Feb 16: Mother/Son Dance												
20	21	22	23	24	25	26	Aug 31: K-8 Open House	18	19	20	21	22	23	24	Feb 19: Presidents' Day- NO SCHOOL												
27	28	29	30	31																							

Sep-17							IMPORTANT DATES	Mar-18							IMPORTANT DATES												
S	M	T	W	Th	F	S								S	M	T	W	Th	F	S							
						1	2	Sep 4: Labor Day- NO SCHOOL										Mar 23-23: Parent/Teacher Conferences- NO SCHOOL									
3	4	5	6	7	8	9	Sep 5-7: K- 8th Home Visits- NO SCHOOL	4	5	6	7	8	9	10	Mar 26- Mar 29: Spring Break												
10	11	12	13	14	15	16											Mar 30: Vernal Holiday- NO SCHOOL										
17	18	19	20	21	22	23											NM Dash - 30D										
24	25	26	27	28	29	30																					

Oct-17							IMPORTANT DATES	Apr-18							IMPORTANT DATES												
S	M	T	W	Th	F	S								S	M	T	W	Th	F	S							
1	2	3	4	5	6	7	Oct 13: Fall Break- NO SCHOOL	1	2	3	4	5	6	7	Apr 19: Parent Connection												
8	9	10	11	12	13	14	Oct 27: Harvest Festival	8	9	10	11	12	13	14	NM Dash - 60D												
15	16	17	18	19	20	21	Oct 31: Trunk or Treat/ Story Book Parade	15	16	17	18	19	20	21													
22	23	24	25	26	27	28	NM Dash - 30D	22	23	24	25	26	27	28													
29	30	31																									

Nov-17							IMPORTANT DATES	May-18							IMPORTANT DATES												
S	M	T	W	Th	F	S								S	M	T	W	Th	F	S							
			1	2	3	4	Nov 16: Parent Connection											May 14-17: Field Days									
5	6	7	8	9	10	11	Nov 20-21: Parent/Teacher Conferences- NO SCHOOL	6	7	8	9	10	11	12	May 18: 8th Grade Promotion												
12	13	14	15	16	17	18	Nov 22- 24: Thanksgiving Break- NO SCHOOL	13	14	15	16	17	18	19	May 23: Kinder Promotion												
19	20	21	22	23	24	25	NM Dash - 60D	20	21	22	23	24	25	26	May 24-25: Parent/Teacher Conferences- NO SCHOOL												
26	27	28	29	30																							

Dec-17							IMPORTANT DATES	Jun-18							IMPORTANT DATES												
S	M	T	W	Th	F	S								S	M	T	W	Th	F	S							
						1	2	Dec 15: Holiday Performance										June 1: Last Day of School for Students									
3	4	5	6	7	8	9	Dec 18 to Jan 1: Winter Break- NO SCHOOL	3	4	5	6	7	8	9	June 4: PD for All Teachers												
10	11	12	13	14	15	16											NM Dash - 90D										
17	18	19	20	21	22	23																					
24	25	26	27	28	29	30																					
31																											



LPELC NM Dash Phase Two
 Implementation Report
 La Promesa Early Learning Center
 State Authorized Charter Schools (PEC)
 February 26, 2018

Core Team

- Chris Jones - Principal
- Danielle Miranda - Teacher
- Esteban Cole - Teacher
- Yvette Barnwell - Teacher
- Roseanne Ibarra - Coach
- Cristina Sanchez - Teacher
- Irma Cera - Teacher
- Brenda Baca -

FOCUS AREA: Tier I (Core) instruction

Desired Outcome:

Each teacher will re-develop unit plans on a bi-weekly basis; Plans will reflect high yield research based strategies and resources; Implementation of strategies will be monitored via walkthroughs. Feedback from walkthroughs and unit plan reviews will be provided to teachers within one week of the walkthrough.

Progress Indicators:

Indicator Date	Evidence to Determine Progress Toward Achieving Desired Outcome	Potential Adjustments
01/26/2018	Walkthrough Calendars for C. Jones and C. Sanchez.	Make up missed walkthroughs that result due to required meetings or unforeseen circumstances.

Progress Indicators:

02/16/2018	Collaboration calendar that includes PD topics and objectives	PD adjustments based on teacher feedback/input/needs.
03/08/2018	Unit plans and walkthrough notes that reflect use of high yield strategies, SCI, and the gradual release delivery model.	Additional PD, unit plan template modifications,
04/30/2018	Spring NWEA MAP Assessments - progress toward meeting academic performance indicator goals.	Evaluate current curriculum. Review and adopt new core curriculum.
06/14/2018	Spring 2018 ACCESS results - progress toward meeting mission specific indicator goal.	Evaluate current curriculum. Review and adopt new core curriculum
04/30/2018	Pacing Guide completion	Use of data to refine pacing plans

CRITICAL ACTIONS:

Completed

None

In Progress

Timeline	Critical Action	Person(s) Responsible	Person(s) Involved
01/25/2018 - 06/14/2018	Develop calendar and schedule to finalize classroom walkthrough rotations. Provide walkthrough feedback to staff.	Chris Jones	Teachers, Instructional Coach

In Progress

Timeline	Critical Action	Person(s) Responsible	Person(s) Involved
01/25/2018 - 06/14/2018	Develop calendar and schedule to finalize a collaboration meeting schedule in order to provide 1:1 feedback; Facilitate collaboration schedules in accordance with calendar; Prepare protocols to facilitate data analysis and teacher reflection; Plan collaboration-based PD that is focused on learning and using high yield strategies, sheltered content, effective instructional delivery practices.	Chris Jones	Teachers, Instructional Coach
02/12/2018 - 06/14/2018	Teachers will implement high yield strategies to help students increase overall achievement in math and reading.	Chris Jones	Teachers, Instructional Coach
01/24/2018 - 06/14/2018	Teachers will use sheltered content instructional strategies in each content area to ensure all learners can access the core curriculum.	Chris Jones	Teachers, Students, Instructional Coach, ELL Coordinator
02/19/2018 - 06/14/2018	Teachers will employ a gradual release of responsibility model that includes: teacher modeling, guided practice, and independent practice for each major skill or strategy taught to students.	Chris Jones	Teachers, Students, Instructional Coach
01/25/2018 - 03/08/2018	Develop Standards/Pacing Guide for remainder of current school year.	Chris Jones	Instructional Coach, Teachers

Past Due

None

PROGRESS MONITORING

Check-In	Date	Evidence of Progress	Adjustments and Supports Needed
30-Day			
60-Day			
90-Day			

FOCUS AREA: Data-driven instruction

Desired Outcome:

Bi-weekly collaboration meetings will focus on the use of student achievement data to drive instruction; Collaboration protocols will be used to influence teacher focus on data-driven instructional planning and implementation; Data reflections will be shared with parents and students.

Progress Indicators:

Indicator Date	Evidence to Determine Progress Toward Achieving Desired Outcome	Potential Adjustments
03/02/2018	Completion of goal setting worksheets.	Scheduling of additional meetings to engage parents goal setting process.
03/08/2018	Intervention Meetings held; Sign in sheets.	Scheduling of additional intervention meetings to share student deficiency information as well as develop action plan to address deficiencies.
04/06/2018	Completion of Grade Level PF Analysis.	Identify additional data points needed to measure progress of all students/subgroups.
04/02/2018	Increased academic achievement as indicated by Spring MAP results.	NA

CRITICAL ACTIONS:

Completed

Timeline	Critical Action	Person(s) Responsible	Person(s) Involved
01/25/2018 - 02/07/2018	Teachers will facilitate Intervention Meetings with students and parents to address lack of progress toward performance indicator goals.	Chris Jones	Teachers, Students, Parents, Instructional Coach

In Progress

Timeline	Critical Action	Person(s) Responsible	Person(s) Involved
01/25/2018 - 06/14/2018	Teachers will develop goal setting worksheets with parents and students (Winter to Spring).	Chris Jones	Teachers, Students, Parents
04/02/2018 - 04/30/2018	Teachers will complete grade level PF analysis forms to measure the progress made: GL proficiency, 1.5 years growth, SPED subgroup, EL subgroup, Q1 subgroup, Q3 subgroup.	Chris Jones	Teachers, IC

Past Due

None

PROGRESS MONITORING

Check-In	Date	Evidence of Progress	Adjustments and Supports Needed
30-Day			
60-Day			
90-Day			

FOCUS AREA: Tier I interventions

Desired Outcome:

Each teacher will submit unit plans that include a supplemental page for purposeful small group planning; Feedback from walkthroughs and unit plan reviews will be provided to teachers during bi-weekly collaboration meetings.

Progress Indicators:

Indicator Date	Evidence to Determine Progress Toward Achieving Desired Outcome	Potential Adjustments
03/02/2018	Collaboration Protocols completed by all teachers.	Revision of protocols to focus on current staff needs.
03/08/2018	Submitted unit plan templates that include plans for providing small group differentiated instruction. Evidence of tier one intervention strategies.	Support in reviewing plans with teachers; Addition of intervention strategies on unit plan checklist/rubric
04/30/2018	Completed PF Analysis that includes the identification of Q1 and Q3 students as well as progress made between BOY and MOY tests	Method for calculating Q1 and Q3 K-2 students in the area of mathematics
04/30/2018	PD Plan that includes teaching of tier one interventions and process for measuring teacher understanding and implementation	PD adjusted based on teacher needs

CRITICAL ACTIONS:

Completed

None

In Progress

Timeline	Critical Action	Person(s) Responsible	Person(s) Involved
01/25/2018 - 06/14/2018	Effective use of the unit plan template and supplementary small group planning page.	Chris Jones	Teachers, Instructional Coach

In Progress

Timeline	Critical Action	Person(s) Responsible	Person(s) Involved
01/25/2018 - 06/14/2018	Identification of Q1 and Q3 students for purposes of identifying interventions and supports.	Chris Jones	Teachers
01/25/2018 - 04/30/2018	Analysis of MOY and EOY NWEA reading and math data to identify students that benefited from Tier One Interventions.	Chris Jones	Teachers, Instructional Coach, Students
02/12/2018 - 06/14/2018	Professional development during collaboration focused on tier one interventions to enhance core instruction.	Chris Jones	Teachers, IC

Past Due

Timeline	Critical Action	Person(s) Responsible	Person(s) Involved
02/07/2018 - 02/07/2018	Monitor completion of collaboration protocols that focus on analysis of student performance. , looking for effective use of the unit plan template and supplementary small group planning page as well as Q1 and Q3 interventions and supports; Distribute protocol to teachers prior to collaborations; Collect from teachers during collaboration meetings; Facilitate thoughtful discussions during collaboration meetings; Provide feedback and support in using protocols	Chris Jones	Teachers, Instructional Coach

PROGRESS MONITORING

Check-In	Date	Evidence of Progress	Adjustments and Supports Needed
30-Day			
60-Day			
90-Day			



Chris Jones <cjones@lpehc.com>

NM Dash Phase Two

2 messages

Chris Jones <cjones@lpehc.com>

Wed, Feb 14, 2018 at 1:09 PM

To: "Martinez, Severo, PED" <Severo.Martinez@state.nm.us>

Hi Mr. Martinez,

I hope all is well. Will you kindly review our phase two plan that is in the online NM Dash system and then get back to me with any feedback to help strengthen what we have?

Honestly, it is very difficult for me to identify practices/critical actions related to our three focus areas (other than what we identified and added already), as the lack of core curriculum leaves us highly vulnerable.

Thank you in advance, sir. We appreciate your help.

Chris

Chris Jones

Head Administrator

La Promesa Early Learning Center

Office: (505) 836-7706

Website: [Mr. Chris R. Jones](#)

“If we teach today’s students as we taught yesterday’s, we rob them of tomorrow.”

John Dewey

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Martinez, Severo, PED <Severo.Martinez@state.nm.us>

Thu, Mar 1, 2018 at 9:32 AM

To: "Jones, Chris" <cjones@lpehc.com>

Cc: "Pelayo, Icela, PED" <Icela.Pelayo@state.nm.us>

Good Morning Mr. Jones,

I was able to go in and view your Steps 5 and 6, your second 90-day plan. I was able to compare what you have entered to the feedback tool and think you are making solid progress. This feedback can help strengthen your plan but not an approval. Since you are already online, your annual plan has already been approved.

As I read through your first Focus Area of Tier I Core Instruction, I see your ultimate desired outcome is that each teacher will re-develop unit plans on a bi weekly basis. I do not see much mention of reaching this desired outcome in your critical actions. Will you begin to expect your teachers to provide these plans first to you on a monthly basis? Then ask for it bi-weekly after that point? A few questions to discuss with your core teams. You might want to include more about the re-development of the unit plans within your critical actions.

Also in this focus area, I see you will be using Marzano's High Yield strategies and will be observing these strategies during walkthroughs. Will you let teachers know what strategies you will be looking for and then allow for debrief after your walkthroughs? If so, add to critical actions.

As you set critical actions for all Focus Areas, ensure that you do not have really long time frames. You want to allow for those quick wins for your staff to feel successful. I see a few Green Checkmarks in your plan, it's nice to check those off.

Have a great rest of the semester and hope this feedback helps as you address your focus areas set forth in your second 90-day plan.

Severo

From: Chris Jones [mailto:cjones@pelc.com]
Sent: Wednesday, February 14, 2018 1:09 PM
To: Martinez, Severo, PED
Subject: NM Dash Phase Two

[Quoted text hidden]

The Web EPSS has been rolled over to the school year - 2018-2019. To select school year 2017-18 or a prior year please select it from the year drop down menu.

Web EPSS & Monitoring 2017-2018

Current LEA:
La Promesa Early Learning Center

[Home](#) > [La Promesa Early Learning Center](#) > [PEC AUTHORIZED ANNUAL MONITORING](#) > [NM A-F grading system](#)

ITEM OVERVIEW 1 8

I-A.00: NM A-F grading system

[Next Item](#)

COMPLIANCE INDICATORS

This is the location for the state report card data for the most recent school year, generally released in August/September.

STATE FINDINGS

SEA Status :  Resubmitted for Review

DUE DATE :

08/30/2018

Comments by SEA :

1.26.18 Site Visit: During the site visit, the PED observed for evidence of implementation of the school's NM DASH plan. The PED team observed evidence of the following critical actions:

Tier 1 Instruction

- Evidence that the principal has conducted at least some classroom walkthroughs
- Evidence that the principal has conducted at least some meetings to provide individual feedback
- Evidence that some PD sessions have been provided relating to sheltered instruction
- Evidence that the principal developed a *unit plan checklist* and has evaluated at least some teachers' unit plans
- Evidence that the principal developed *collaboration protocols* and that principal used the at least some of the time to provide feedback to teachers

Feedback. From the evidence observed, it is not clear that the principal's feedback on unit plans or from walkthroughs that the unit plans have evolved or changed according to the feedback. It is not clear that the individualized meetings with teachers are systematic or sufficiently targeted or that feedback from the walk-throughs is tightly connected to the unit plan feedback. It is not evident if the principal is tracking this to determine how and if desired progress is being made.

Data-driven instruction

- Evidence that assessments are being administered
- Evidence of availability of assessment data tools for teachers to design instruction
- Lack of evidence of monthly professional development due to scheduling challenges (no early release time)

Feedback. The same critical actions cited for Tier 1 instruction were listed for data-driven instruction. However, from the evidence observed, it is not clear that the principal consistently monitors teachers' use of available data and tools (iStation, etc.) to drive instruction and which improves student academic performance. Further, it is not clear that the principal monitors instruction for academic rigor, specific and targeted use of instructional strategies for which teachers have received professional development training, and/or if feedback provided addresses the extent to which the teacher has effectively employed strategies. It is not clear that the principal coordinates the use of various tools (protocols, checklists, templates, walkthroughs, feedback, etc.) to provide feedback in manner to support teacher development in ways that increase student achievement and achieve desired outcomes. Further, it is not clear the principal has determined whether or not the use protocols have influenced a focus on data-driven instruction as desired or expected.

Tier 1 Intervention

- Evidence that intervention blocks are programmed into the master schedule
- Some evidence that unit plans include supplemental information related to intervention
- Lack of evidence of monthly professional development due to scheduling challenges (no early release time)

Feedback. The same critical actions cited for Tier 1 instruction and data-driven instruction are listed for Tier 1 intervention. The feedback listed above also applies. During classroom instruction observed, some teachers appeared to have grouped students for intervention based on data. It is not clear whether the tasks/assignments within those groups were aligned to the identified student learning needs or how the principal monitors and/or provides feedback to address this.

Requested Follow-Up: Within 30 days of the release of this report, the school must provide:

- 1) Notice (email or screen shot, etc.) that the school has: a) evaluated (check/not check) the critical actions completed from its 90 day plan; and b) entered in its 30, 60, and 90 day reflections into the NMDASH system which captures reflections and any potential changes or adjustments that will be made to the school's next 90 day plan (The CSD staff will review the responses directly in the NM DASH system);
- 2) Notice of the dates (email or screen shot, etc.) for the school's second 90-day plan, and that it has been entered into the NM DASH system.

Please note: the PED staff will review the responses and monitor the school's progress directly in the NM DASH system.

1.12.18 PED Note: The rating for this indicator will be determined based on: (a) the school's 2017-2018 A-F Letter Grade (due approx. August/September 2018) and (b) fidelity of implementation of NMDash Plan or PEC approved School Improvement Plan (SIP) during the 2017-2018 school year.

10.20.17 Site Visit (1 of 2): Prior to the bi-annual site visit, the PED team observed documentation of attendance at two NM Dash trainings by La Promesa Core Team Members. At the bi-annual site visit, the PED team observed documentation of its NM Dash plan implementation that were to be completed by 9.11.17 (according to the approved NM Dash timeline submitted by the school to the Priority Schools Bureau). Some of the activities that were observed by the PED team include: (a) unit plan checklist, (b) calendar/schedule of collaboration meetings, (c) calendar/schedule of walkthroughs, and (d) collaboration protocol (e.g., 'Collaboration Template,' 'Plot BOY iStation data' and 'data matrix by October 20'). The PED team also observed implementation of BOY mission-specific indicators (i.e., fall administration of reading and math NWEA). However, the school did not submit its draft plan to the Priority Schools Bureau (ped.psb@state.nm.us) and to the Charter Schools Division (Icela.Pelayo@state.nm.us) by the October 16, 2017 deadline as required.

Requested Follow-Up: None. However, because the school did not meet the deadline for submitting its NM Dash by October 16, 2017 I-A.00: NM A-F grading system has been rated "Falls Far Below Standard Final."

LEA SELF-REVIEW

Edit

Current Status

In Progress

Comments to SEA

1	Page size: 25				1 to 1 of 1 items
Respond	Evidence Name	Description	Associations	Attached Documents	
Respond	School Improvement Plan/NM Dash Plan required for schools with less than a C letter grade on the previous year's state report card	Current school year School Improvement Plan / NM Dash Plan for schools with less than a C letter grade on the previous year's state report card.	1	2017 School Letter Grade.pdf 2017-2018 CAP PEC Approved 10.12.17.xlsx NM DASH 1.pdf	
1	Page size: 25				1 to 1 of 1 items

MONITORING INSTRUMENT ITEM REPORT
La Promesa Early Learning Center
PEC AUTHORIZED ANNUAL MONITORING

I. ACADEMIC PERFORMANCE FRAMEWORK

I-A.00: NM A-F grading system

Updated 03/23/2018 by Chris Jones

SEA Status	Resubmitted for Review
LEA Status	In Progress
Comments by SEA	<p>1.26.18 Site Visit: During the site visit, the PED observed for evidence of implementation of the school's NM DASH plan. The PED team observed evidence of the following critical actions:</p> <p>Tier 1 Instruction</p> <ul style="list-style-type: none"> -Evidence that the principal has conducted at least some classroom walkthroughs -Evidence that the principal has conducted at least some meetings to provide individual feedback -Evidence that some PD sessions have been provided relating to sheltered instruction -Evidence that the principal developed a unit plan checklist and has evaluated at least some teachers' unit plans -Evidence that the principal developed collaboration protocols and that principal used the at least some of the time to provide feedback to teachers <p>Feedback. From the evidence observed, it is not clear that the principal's feedback on unit plans or from walkthroughs that the unit plans have evolved or changed according to the feedback. It is not clear that the individualized meetings with teachers are systematic or sufficiently targeted or that feedback from the walkthroughs is tightly connected to the unit plan feedback. It is not evident if the principal is tracking this to determine how and if desired progress is being made.</p> <p>Data-driven instruction</p> <ul style="list-style-type: none"> -Evidence that assessments are being administered <ul style="list-style-type: none"> -Evidence of availability of assessment data tools for teachers to design instruction -Lack of evidence of monthly professional development due to scheduling challenges (no early release time) Feedback. The same critical actions cited for Tier 1 instruction were listed for data-driven instruction. However, from the evidence observed, it is not clear that the principal consistently monitors teachers' use of available data and tools (iStation, etc.) to drive instruction and which improves student academic performance. Further, it is not clear that the principal monitors instruction for academic rigor, specific and targeted use of instructional strategies for which teachers have received professional development training, and/or if feedback provided addresses the extent to which the teacher has effectively employed strategies. It is not clear that the principal coordinates the use of various tools (protocols, checklists, templates, walkthroughs, feedback, etc.) to provide feedback in manner to support teacher development in ways that increase student achievement and achieve desired outcomes. Further, it is not clear the principal has determined whether or not the use protocols have influenced a focus on data-driven instruction as desired or expected. <p>Tier 1 Intervention</p> <ul style="list-style-type: none"> -Evidence that intervention blocks are programmed into the master schedule -Some evidence that unit plans include supplemental information related to intervention -Lack of evidence of monthly professional development due to scheduling challenges (no early release time) Feedback. The same critical actions cited for Tier 1 instruction and data-driven instruction are listed for Tier 1 intervention. The feedback listed above also applies. During classroom instruction observed, some teachers appeared to have grouped students for intervention based on data. It is not clear whether the tasks/assignments within those groups were aligned to the identified student learning needs or how the principal monitors and/or provides feedback to address this. <p>Requested Follow-Up: Within 30 days of the release of this report, the school must provide:</p> <ol style="list-style-type: none"> 1) Notice (email or screen shot, etc.) that the school has: a) evaluated (check/not check) the critical actions completed from its 90 day plan; and b) entered in its 30, 60, and 90 day reflections into the NMDASH system which captures reflections and any potential changes or adjustments that will be made to the school's next 90 day plan (The CSD staff will review the responses directly in the NM DASH system); 2) Notice of the dates (email or screen shot, etc.) for the school's second 90-day plan, and that it has been entered into the NM DASH system. <p>Please note: the PED staff will review the responses and monitor the school's progress directly in the NM DASH system.</p> <p>1.12.18 PED Note: The rating for this indicator will be determined based on: (a) the school's 2017-2018 A-F</p>

MONITORING INSTRUMENT ITEM REPORT

**La Promesa Early Learning Center
PEC AUTHORIZED ANNUAL MONITORING**

Letter Grade (due approx. August/September 2018) and (b) fidelity of implementation of NMDash Plan or PEC approved School Improvement Plan (SIP) during the 2017-2018 school year.

10.20.17 Site Visit (1 of 2): Prior to the bi-annual site visit, the PED team observed documentation of attendance at two NM Dash trainings by La Promesa Core Team Members. At the bi-annual site visit, the PED team observed documentation of its NM Dash plan implementation that were to be completed by 9.11.17 (according to the approved NM Dash timeline submitted by the school to the Priority Schools Bureau). Some of the activities that were observed by the PED team include: (a) unit plan checklist, (b) calendar/schedule of collaboration meetings, (c) calendar/schedule of walkthroughs, and (d) collaboration protocol (e.g., 'Collaboration Template,' 'Plot BOY iStation data' and 'data matrix by October 20'). The PED team also observed implementation of BOY mission-specific indicators (i.e., fall administration of reading and math NWEA). However, the school did not submit its draft plan to the Priority Schools Bureau (ped.psb@state.nm.us) and to the Charter Schools Division (Icela.Pelayo@state.nm.us) by the October 16, 2017 deadline as required.

Requested Follow-Up: None. However, because the school did not meet the deadline for submitting its NM Dash by October 16, 2017 I-A.00: NM A-F grading system has been rated "Falls Far Below Standard Final."

Comments by LEA

Compliance Indicators This is the location for the state report card data for the most recent school year, generally released in August/September.

Requested Documents School Improvement Plan/NM Dash Plan required for schools with less than a C letter grade on the previous year's state report card

Other Documents

Legal References

I. ACADEMIC PERFORMANCE FRAMEWORK

I-A.01: Required Academic Performance Indicators

Updated 02/24/2018 by Icela Pelayo

SEA Status No Current Compliance Concerns

LEA Status In Progress

Comments by SEA 1.26.18 Site Visit (2 of 2): The PED team observed Beginning-of-the-Year (BOY) and Middle-of-the-Year (MOY) vendor generated data during the biannual site visit. The head administrator was advised to ensure verifiable evidence is provided at the end of the year (i.e., uploaded into web-EPSS) pertaining to the Corrective Action Plan (CAP) mission-specific indicator(s).

Requested Follow-Up: School provides evidence at the end of the year (e.g., vendor generated reports) that can be verified by the PED team along with a description of summary of progress (i.e., whether or not each indicator standard had been met).

10.20.17 Requested Follow-Up: The PED reminds schools to submit by the 120D reporting period (February 14, 2018) (e.g., preliminary analysis on school's progress towards indicator[s]).

Comments by LEA

Compliance Indicators This is the location for all school reports that will be uploaded by the school to support progress toward Mission Specific Indicators.

Requested Documents Mid-Year Data to demonstrate progress toward indicators
School's analysis, along with supporting verifiable EOY data, to demonstrate progress toward indicators

Other Documents

Legal References

MONITORING INSTRUMENT ITEM REPORT
La Promesa Early Learning Center
PEC AUTHORIZED ANNUAL MONITORING

I. ACADEMIC PERFORMANCE FRAMEWORK

I-A.02: Optional supplemental Indicator(s)

Updated 12/26/2017 by Karen Woerner

SEA Status	No Current Compliance Concerns
LEA Status	In Progress
Comments by SEA	
Comments by LEA	
Compliance Indicators	This is the location for all school reports that will be uploaded by the school to support progress toward Optional Supplemental Indicators (if applicable).
Requested Documents	Mid-Year Data to demonstrate progress toward indicators School's analysis, along with supporting verifiable EOY data, to demonstrate progress toward indicators
Other Documents	
Legal References	

II. FINANCIAL PERFORMANCE FRAMEWORK

II-A.00: Operating Budgets

Updated 02/13/2018 by Icela Pelayo

SEA Status	Reminder
LEA Status	In Progress
Comments by SEA	9.26.17 PED Note. On August 1, 2018, following the final reporting on the previous fiscal year (FY17), the school principal, school business manager, and the chairperson of the finance committee will complete and sign the Financial Performance Framework Questionnaire pages 5-15 (located at http://ped.state.nm.us/ped/CharterSchoolsDocumentLibrary.html). The document is also attached in WebEPSS
Comments by LEA	
Compliance Indicators	Was the information required for the budget provided on time for the current year and the previous year, if requested by the PEC or its delegate? If not, why not? If not, how long was it before it was turned in? If required, has the school implemented a Corrective Action Plan (and/or a PEC-approved Financial CAP)?
Requested Documents	Evidence requested as follow-up, if any, in the "Comments by SEA" section above Self-assessment Survey from Performance Framework (pages 6-12) completed and signed by Head Administrator, Business Manager and Finance Chair
Other Documents	
Legal References	

II. FINANCIAL PERFORMANCE FRAMEWORK

II-A.01: Audits

Updated 02/13/2018 by Icela Pelayo

MONITORING INSTRUMENT ITEM REPORT

**La Promesa Early Learning Center
PEC AUTHORIZED ANNUAL MONITORING**

SEA Status	No Current Compliance Concerns
LEA Status	In Progress
Comments by SEA	9.26.17 PED Note. See Note for Section II-A.00.
Comments by LEA	
Compliance Indicators	To the best of the knowledge of the financial staff of the school, was the information required for the audits provided on time for the most recent audit? If not, why not? If not, how long before it was turned in? What was the date of the letter from the school certifying its readiness to proceed with an audit review?
Requested Documents	
Other Documents	Evidence of response to any Audit Findings, if applicable. If so requested in "Comments by SEA" above, school to upload CAP immediately and evidence of implementation by EOY.
Legal References	

II. FINANCIAL PERFORMANCE FRAMEWORK
II-A.02: Periodic Reports
Updated 03/22/2018 by Chris Jones

SEA Status	Resubmitted for Review
LEA Status	In Progress
Comments by SEA	<p>03.19.2018 PED NOTE. The PED reviewed the FY-17 Financial Audit. The PED observed that the school received a Modified audit opinion on the FY17 Financial Audit. The FY17 Financial Audit also indicated the findings as follows: 2016-003 Budgetary Condition - - Modified and Repeated - (Compliance) Condition: The school has funds where actual expenditures exceeded budgetary authority, in operational fund by \$205,194 on support function 2000: The School has made progress in reducing their budges to address overages and deficits. Requested Follow-up:</p> <p>1 - By April 16, 2018, the school must provide its Corrective Action Plan addressing all non-compliance findings, significant deficiencies, and/or material weaknesses to the PED's Audit Bureau using the PED template provided to the school. In addition, please also submit the Audit CAP to charter.schools@state.nm.us. Please refer to the memo signed by Acting Deputy Secretary, Finance and Operations, Marian Rael sent via by Action ASD Director/CFO and Audit and Accounting Bureau Chief, Amelia Saiz, on March 16, 2018 at 2:42pm. During the school's next site visit, the CSD may review implementation of the school's Audit CAP.</p> <p>2 - By June 30, 2018, in addition to submitting the Audit CAP to the Audit Bureau and to charter.schools@state.nm.us, the school must also upload into Web-EPSS evidence of actions it has taken to remedy finding(s) as identified in the FY17 audit report (such as, but not limited to, for example: audit committee meeting minutes initially reviewing/discussing findings, minutes from subsequent meetings showing that the committee is monitoring the school's efforts to remedy identified findings, etc.).</p> <p>9.26.17 PED Note. See Note for Section II-A.00.</p>
Comments by LEA	
Compliance Indicators	Is this school on quarterly or monthly reporting? Were the reports for the current year turned in on time? For the current year, did the actual expenditures plus encumbrances ever exceed the budget authority within function? Was it corrected? For each of the last four reports, was the existing cash balance plus anticipated SEG funding sufficient to cover the next month's expenditures at that time? If not, why?
Requested Documents	Evidence to support substantial compliance with timely submittal of required reports, if so requested in "Comments by SEA" above.

MONITORING INSTRUMENT ITEM REPORT
La Promesa Early Learning Center
PEC AUTHORIZED ANNUAL MONITORING

Other Documents

Legal References

II. FINANCIAL PERFORMANCE FRAMEWORK

II-A.03: Expenditures

Updated 02/13/2018 by Icela Pelayo

SEA Status No Current Compliance Concerns

LEA Status In Progress

Comments by SEA 9.26.17 PED Note. See Note for Section II-A.00.

Comments by LEA

Compliance Indicators Were there any invoices pending for more than 90 days in the current year? Were payroll liabilities paid timely in the current year?

Requested Documents Evidence to support substantial compliance with timely paying expenditures, if so requested in "Comments by SEA" above.

Other Documents

Legal References

II. FINANCIAL PERFORMANCE FRAMEWORK

II-A.04: Reimbursements

Updated 02/13/2018 by Icela Pelayo

SEA Status No Current Compliance Concerns

LEA Status In Progress

Comments by SEA 9.26.17 PED Note. See Note for Section II-A.00.

Comments by LEA

Compliance Indicators Were all requests for reimbursements submitted to meet PED-mandated deadlines in the current year?

Requested Documents Evidence to support substantial compliance in seeking reimbursements, if so requested in "Comments by SEA" above.

Other Documents

Legal References

MONITORING INSTRUMENT ITEM REPORT
La Promesa Early Learning Center
PEC AUTHORIZED ANNUAL MONITORING

II. FINANCIAL PERFORMANCE FRAMEWORK

II-A.05: Audit Reviews

Updated 03/22/2018 by Chris Jones

SEA Status Resubmitted for Review

LEA Status In Progress

Comments by SEA 03.19.2018 PED NOTE. The PED reviewed the FY17 Financial Audit. The PED observed that the school received a Modified audit opinion on the FY17 Financial Audit. The FY17 Financial Audit also indicated the findings as follows: During our test work we noted several monetary discrepancies, all which have been provided in detail to the School. The School has made progress on this finding. Based on our testing the school implemented new policies and procedures to address the deficiencies in internal controls.

2014-001 Purchase Orders - Modified and Repeated (Significant Deficiency)
 Condition: During our testwork we noted the following: In a sample of forty cash disbursements: Four Purchase Orders were issued after the purchase was made. A signed copy of the Purchase Order was not available for two disbursements. Four purchase orders and purchase requisition could not be located. Once purchase order and purchase requisition were issued after the payment was made. The School has made progress on the finding. Based on our testing the school implemented new policies and procedures to address the deficiencies in internal controls.

2015-001 Internal Control Over Cash Disbursements - Modified and Repeated - (Significant Deficiency)
 Condition: During our testwork we noted the following: In a sample of five travel and per diem reimbursements we noted one instance totaling \$1,031.99 where the purchase requisition was approved after the travel occurred.

2015-002 Travel & Per Diem - Modified and Repeated - (Compliance) Repeated and Modified
 Condition: During our testwork we noted one instance totaling \$1,020 where there was no supporting documentation available to determine if the amount paid for travel related to K-Plus Reporting Training was correct. The School has made progress on this finding. Based on our testing the school implemented new policies and procedures to address the deficiencies in internal controls.

2016-001 Internal Control Structure - Modified and Repeated - Material Weakness
 Condition: During our testwork we noted the following discrepancies: 9 detailed listings, which the school has been provided in detail. The School has made progress on this finding. Based on our testing the school implemented new policies and procedures to address the deficiencies in internal controls.

2016-003 Budgetary Condition - - Modified and Repeated - (Compliance)
 Condition: The school has funds where actual expenditures exceeded budgetary authority, in operational fund by \$205,194 on support function 2000: The School has made progress in reducing their budges to address overages and deficits.

2016-0004 Personnel Files - Modified and Repeated - (Compliance)
 Condition: In a payroll test of seventeen personnel files, we noted the following items: Items have been provided in detail to the school. The School has made progress on this finding. Based on our testing the school implemented new policies and procedures to address the deficiencies in internal controls.

2016-005 Cash Management - Modified and Repeated
 Condition: The School did not maintain sufficient cash amounts within the General Fund to cover operational and program expenditures. For the year ended June 30, 2017, the general fund cash account on the general ledger totaled a negative balance of \$128,622. The School has made progress on this finding. Based on our testing the school implemented new policies and procedures to address the deficiencies in internal controls.

Requested Follow-up:
 1 - By April 16, 2018, the school must provide its Corrective Action Plan addressing all non-compliance findings, significant deficiencies, and/or material weaknesses to the PED's Audit Bureau using the PED template provided to the school. In addition, please also submit the Audit CAP to charter.schools@state.nm.us. Please refer to the memo signed by Acting Deputy Secretary, Finance and Operations, Marian Rael sent via by Action ASD Director/CFO and Audit and Accounting Bureau Chief, Amelia Saiz, on March 16, 2018 at 2:42pm. During the school's next site visit, the CSD may review implementation of the school's Audit CAP.
 2 - By June 30, 2018, in addition to submitting the Audit CAP to the Audit Bureau and to charter.schools@state.nm.us, the school must also upload into Web-EPSS evidence of actions it has taken to remedy finding(s) as identified in the FY17 audit report (such as, but not limited to, for example: audit committee meeting minutes initially reviewing/discussing findings, minutes from subsequent meetings showing that the committee is monitoring the school's efforts to remedy identified findings, etc.).

MONITORING INSTRUMENT ITEM REPORT

**La Promesa Early Learning Center
PEC AUTHORIZED ANNUAL MONITORING**

9.26.17 PED Note. See Note for Section II-A.00.

Comments by LEA

Compliance Indicators What were the findings, if any, from the last released audit? Were any of the findings a repeat finding from last year? Were there any other findings? (Internal control findings are listed in Section IV-A.00. Material weaknesses and/or significant deficiencies are listed in Section IV-A.01.)

Requested Documents Evidence of responding to audit findings, if any, in a manner sufficient to remedy the audit finding, if so requested in "Comments by SEA" above.

Other Documents

Legal References

II. FINANCIAL PERFORMANCE FRAMEWORK

II-A.06: Meals

Updated 02/13/2018 by Icela Pelayo

SEA Status No Current Compliance Concerns

LEA Status In Progress

Comments by SEA 9.26.17 PED Note. See Note for Section II-A.00.

Comments by LEA

Compliance Indicators If the school serves meals to students, were there any audit findings noted regarding food contracts?

Requested Documents Evidence of managing food service contracts appropriately, if so requested in "Comments by SEA" above.

Other Documents

Legal References

III. ORGANIZATIONAL PERFORMANCE FRAMEWORK

III-A.00: Educational Plan

Updated 02/27/2018 by Icela Pelayo

SEA Status No Current Compliance Concerns

LEA Status In Progress

Comments by SEA 01.26.2018 Site Visit (2 of 2): The PED team observed the school's implementation of its education plan (dual language program), and its teacher-, student- and parent-focused terms. However the PED team did not observe that the school is achieving proficiency according to its mission, which states:
La Promesa Early Learning Center ensures that culturally and linguistically diverse students thrive in an academic; family centered; developmentally seamless continuum of learning; where high expectations, respect, pride and empowerment meet grade level proficiency.
The school is currently on a PEC-imposed CAP and as part of its corrective action, the school is required to implement the NM DASH system. The school is required to earn a C or better but instead school earned a D grade on the 2017 school grade report. Please see Section I-A.00 NM A-F Grading for a summary of progress in the implementation of the school's first 90-day plan.

MONITORING INSTRUMENT ITEM REPORT

**La Promesa Early Learning Center
PEC AUTHORIZED ANNUAL MONITORING**

Please note: The PED will monitor progress of NM DASH implementation directly through the NM DASH system and will report the school's progress to the PEC, as required (April PEC Meeting per CAP) and/or requested by the Authorizer. In addition, the PED will evaluate the school's EOY data when submitted to further monitor the school's academic performance.

Requested follow-up: None at this time.

0.20.17 Site Visit (1 of 2): The PED team observed documentation of home visits (e.g. staff sign-up sheets and parent signature). The PED team also observed implementation of a 50/50 dual language program in classes observed, student data folders that contain assessment results, and teacher endorsements in bilingual education/TESOL in staff files that were reviewed.

Requested Follow-Up: None at this time.

Comments by LEA

Compliance Indicators Is the school implementing its mission and material terms (teacher-, student- and parent- focused) as defined in the Charter Contract?

Requested Documents See "Comments by SEA" above for indicator III-A.00.

Other Documents

Legal References

III. ORGANIZATIONAL PERFORMANCE FRAMEWORK

III-A.01: Education Plan

Updated 02/27/2018 by Icela Pelayo

SEA Status No Current Compliance Concerns

LEA Status In Progress

Comments by SEA 02.24.2018: PED Note - CORRECTION (02.27.2018): The school's submitted calendar lists 180 days of school at 6.5 hours each (not counting 30 minutes for lunch). The total instructional hours are 1170 hours, K-8. The minimum instructional hours required by statute are 990 for full-day kindergarten and grades 1 -5. For grades 7-12, the requirement is 1080 hours. The school's calendar includes 58.5 hours for home visits and parent-teacher conferences.

22-2-8.1. School year; length of school day; minimum.

A. Except as otherwise provided in this section, regular students shall be in school-directed programs, exclusive of lunch, for a minimum of the following:

(1) kindergarten, for half-day programs, two and one-half hours per day or four hundred fifty hours per year or, for full-day programs, five and one-half hours per day or nine hundred ninety hours per year;

(2) grades one through six, five and one-half hours per day or nine hundred ninety hours per year; and

(3) grades seven through twelve, six hours per day or one thousand eighty hours per year.

B. Up to thirty-three hours of the full-day kindergarten program may be used for home visits by the teacher or for parent-teacher conferences. Up to twenty-two hours of grades one through six programs may be used for home visits by the teacher or for parent-teacher conferences. Up to twelve hours of grades seven through twelve programs may be used to consult with parents to develop next step plans for students and for parent-teacher conferences.

For full-day kindergarten, up to 33 hours are allowed for the purpose of home visits and/or parent-teacher conferences. The minimum instructional hours for full-day kindergarten is 990 hours. The school calendar exceeds the minimum instructional hours even counting the 33 hours of home visits and parent-teacher conferences (990-33=957 hrs). The school calendar indicates no school for all students and thus these students would receive 1,111.5 instructional hours (1170 - 58.5 = 1111.5).

For grades 1-6, up to 22 hours are allowed for the purpose of home visits and/or parent-teacher conferences of the minimum 990 hours required by statute. The school calendar indicates no school for all students and thus these students would receive 1,111.5 instructional hours (1170 - 58.5 = 1111.5). For grades 7-8, up to 12 hours are allowed for the purpose of home visits and/or parent-teacher conferences of the minimum 1080 hours required by statute. The school calendar indicates no school for all students and thus these students would receive 1,111.5 instructional hours (1170 - 58.5 = 1111.5).

The school calendar submitted to the school budget bureau indicates 180 school days which counts 9 non-

MONITORING INSTRUMENT ITEM REPORT

La Promesa Early Learning Center
PEC AUTHORIZED ANNUAL MONITORING

instructional days. The school's calendar per its website is actually 171 days. However, the since the school day is 6.5 hours (not including 30 minutes for lunch daily), the statutory instructional hours are met even after accounting for 9 days (58.5 hours) of home visits and/or teacher parent conference dates during which there is no school. (171 x 9.5hrs = 111.5 hrs).
Requested Follow-Up: None.
10.20.17 Site Visit (1 of 2): The PED team observed that instructional hours were compliant with state statute and charter contract terms. However, the school schedule as provided to parents does not match the 2017-2018 school calendar submitted to the School Budget and Finance Analysis Bureau of the NMPED.
Requested Follow-Up: Within 30 days of the release of this report, please provide a evidence within the attached worksheet (e.g., email correspondence notifying the budget analyst assigned to the school of any changes in the approved budget calendar for 2017-2018).

Comments by LEA

Compliance Indicators Is the school complying with applicable education requirements, including, but not limited to, content standards, including Common Core, instructional days/hours requirements, graduation/promotion/retention requirements, Next Step Plans, Parent Surveys, and State Assessments? Is the school implementing NM Dash Plan? Is the school following the requirements of any programs funded by the state or federal government?

Requested Documents See "Comments by SEA" above for indicator III-A.01.

Other Documents

Legal References

III. ORGANIZATIONAL PERFORMANCE FRAMEWORK

III-A.02: Education Plan

Updated 03/23/2018 by Chris Jones

SEA Status Resubmitted for Review

LEA Status In Progress

Comments by SEA 1.26.2018 PED Site Visit (2 of 2):
RtI/SAT: The PED Team observed a detailed SAT handbook prepared by the newly hired SAT Chair. The SAT Chair is training teachers, as evidenced by the documentation observed by the PED Team. Only 6 students are currently in SAT; 2 to be referred to the diagnostician. SAT referrals on other students are due next week; all teachers have AIPs for students and have a required progress monitoring sheet. These were also observed.

McKinney Vento Act: The PED observed the liaison's certificate indicating completion of required training on 1/22/18. The PED team observed posters, both in English and Spanish, identifying the student rights of homeless students throughout the school with corrected liaison contact information. The school utilizes a parent questionnaire in the registration packet as the identification tool for homelessness. A McKinney Vento dispute resolution policy was established, attached to the student handbook and was approved by the Governing Board in June 2017 (vote 4-0 in favor per the meeting minutes).

The Head Administrator stated, "the resources given to all students in the school are extensive to include the homeless student population." According to the administrator: breakfast, lunch and snacks are offered daily to all students; a counselor is on-site that regularly meets with students; the school maintains a clothes and shoe bank; transportation is provided to student, if needed; backpacks filled with school supplies are disbursed to all students; and food kits given to all students at the winter and summer break, along with a book to continue encouraged reading.

Requested follow up: Within 30 days of the release of this report, the school must provide evidence that it documents that such services and/or supports are provided to specific students as a result of indicated need, per definitions of students eligible for services according to the McKinney Vento Act.

10.20.17 Site Visit (1 of 2): The PED team observed Student Assistance Team (SAT) and Response to Intervention (RtI) processes through SAT coordinator(s) interviews. A full review of the SAT process will take place later in the year.

MONITORING INSTRUMENT ITEM REPORT

**La Promesa Early Learning Center
PEC AUTHORIZED ANNUAL MONITORING**

Requested Follow-Up: None at this time for SAT.
 10.20.17 Site Visit (1 of 2): The PED observed documentation of McKinney-Vento policy/notice of rights and dispute resolution process both in hardcopy and on the school's website as required by NMAC § 6.10.3(D). The school's Head Administrator was listed as the point-of-contact.
 Requested Follow-Up: Within 30 days of the release of this report, the school should provide evidence that it is tracking services it provides to students identified as homeless. Please redact student names from documents uploaded into WebEPSS.

Comments by LEA

Compliance Indicators Is the school protecting the rights of all students, including, but not limited to, compliance with applicable laws and regulations relating to the McKinney Vento Act, RtI/SAT processes, admissions, lottery, waiting lists, fair and open recruitment/enrollment, discipline policies, adherence to due process protections, privacy, civil rights and student liberties?

Requested Documents See "Comments by SEA" above for indicator III-A.02.

Other Documents

Legal References

III. ORGANIZATIONAL PERFORMANCE FRAMEWORK

III-A.03: Educational Plan

Updated 03/23/2018 by Chris Jones

SEA Status Resubmitted for Review

LEA Status In Progress

Comments by SEA 01.26.18 PED Site Visit: The school uploaded a January 2018 email attempting to procure services from ACES for a gifted-endorsed instructor. During the site visit, the PED did not observe that this compliance concern had been sufficiently addressed. While the school uploaded a letter (MS Word) dated August 2017 after the 10.20.2018 site visit (which was not produced during the site visit), this does not fully remedy the identified concern. It unclear whether the instructor's services have been procured and the student(s) are receiving the services for which they are eligible or if the school has sought the required waivers. This note also appears in the indicator Section VI-A.00 Employees. This concern need only be addressed with required follow-up either in this indicator, or in the other, but not both.

Requested follow-up: Within 30 days of the release of this report, the school must provide evidence of compliance with this indicator by:
 A) evidence demonstrating that a gifted-endorsed instruction has been successfully procured (e.g. signed contract, timesheets, vendor payments, etc.); and
 B) evidence that the student(s) are receiving all the instructional services according to the service level according the student's IEP (upload service log demonstrating compliance with IEP, etc.);
 OR

C) evidence that the school has sought and obtained an approved waiver (as previously requested below); and
 D) development of a plan (with action steps, responsible parties, and timelines, etc.) to ensure all non-compliance with this part is corrected; and
 E) evidence of this plan's implementation to ensure that such non-compliance is not repeated and that there is compliance moving forward.

10.20.17 Site Visit (1 of 2): The PED team observed a log documenting services provided to students beyond the Individualized Education Plan (IEP) as required by the Special Education Bureau/Federal Programs Division of the NMPED in a memorandum provided to charters and districts on September 13, 2016. The PED team observed one IEP for a gifted-only student (A. Gomez) in which the school did not specify the: (a) amount and frequency of services (i.e., in the 'Schedule of Services' page) and (b) service level (i.e., A, B, C, or D on the 'Level of Service' page) for the student.

Requested Follow-Up: Within 30 days of the release of this report, the school must provide evidence that it has corrected errors in the gifted IEP and provide such evidence through upload into the WebEPSS (please redact student names when uploading). Please submit evidence of action steps it has taken to ensure such errors do not

MONITORING INSTRUMENT ITEM REPORT

La Promesa Early Learning Center

PEC AUTHORIZED ANNUAL MONITORING

occur in the future.

Comments by LEA

Compliance Indicators Is the school protecting the rights of students with special needs, including but not limited to, compliance with IDEA, ADA, Section 504 of the Rehabilitation Act of 1973 as well as laws relevant to gifted children?

Requested Documents See "Comments by SEA" above for indicator III-A.03

Other Documents

Legal References

III. ORGANIZATIONAL PERFORMANCE FRAMEWORK

III-A.04: Educational Plan

Updated 02/24/2018 by Icela Pelayo

SEA Status Working to Meet Standard Final

LEA Status In Progress

Comments by SEA 01.26.2018 Site Visit (2 of 2): During the site visit, the PED site team observed evidence of the implementation of the Exited ELL Monitoring form, as uploaded. The school provided evidence of teacher professional development provided from the CESDP regarding serving English learners (sheltered instructional practices) and the use of the WIDA ACCESS for ELLs assessments. During classroom observations, the PED team again observed implementation of ELD block, and some general use of some sheltered instructional practices. The PED observed the use of the ELD curriculum in some classrooms.

At the school's next scheduled site visit, the PED team will observe to ensure the school appropriately provides ELs ELD instruction aligned to the state's ELD framework and standards, and that teachers effectively and actively plan for language development using available assessment data for current ELs, and appropriately monitor for academic progress its RFEP students.

Requested Follow-up: None at this time.

10.20.17 Site Visit (1 of 2): The PED team observed an English Language Development (ELD) block. However, the PED team did not observe clear ELD instruction taking place (i.e., content access through sheltered instruction appeared to be provided across courses and grades). Administrator acknowledged that teachers may "still be confused" between sheltered-instruction vs. English language development instruction. Administrator stated, "everyone should be transitioning to 'Language Power'" which has not yet occurred at the time of the 1st bi-annual visit.

Requested Follow-Up: Within 30 days of the release of this report, the school must submit evidence that ELD standards and instruction are being implemented. The school should also submit evidence that it is monitoring students who have been Re-Classified Fluent English Proficient (RFEP) for 4-years after exit (as required of all Title III subgrantees) and evidence of implementation of its processes/procedures used when addressing lack of academic progress of such students.

Comments by LEA

Compliance Indicators Is the school protecting the rights of English Language Learners, including, but not limited to, compliance with applicable laws, rules, and regulations of Title I, Title III, and ESSA? Is the school properly identifying, servicing, and monitoring English Learners?

Requested Documents See "Comments by SEA" above for indicator III-A.04.

Other Documents

Legal References

MONITORING INSTRUMENT ITEM REPORT
La Promesa Early Learning Center
PEC AUTHORIZED ANNUAL MONITORING

III. ORGANIZATIONAL PERFORMANCE FRAMEWORK

III-A.05: Educational Plan

Updated 02/24/2018 by Icela Pelayo

SEA Status Working to Meet Standard Final

LEA Status In Progress

Comments by SEA 01.26.2018 PED Site Visit (2 of 2): Attendance: The PED team observed parent notification letters for 5, 7, and 10 day of unexcused absences that indicated the school's request to meet with parents/guardians that appear to be compliant with 6.10.8 NMAC. The PED team observed three student habitual truancy referrals made to Children, Youth, and Families Department, along with all supporting attendance documentation. The PED team observed multiple (newly implemented) intervention methods addressing attendance concerns to include communication logs and documented attempts at reaching parents/guardians.
 Note: The school may wish to review how excused and unexcused absences are reported in STARS since the school's data, as reported into STARS indicates both a high truancy rate (2016-2017) as well as high attendance rate (current year).
 Requested follow-up: None at this time.
 10.20.17 Site Visit (1 of 2) : The PED team observed a student attendance contract/agreement form that states "State Law requires disenrollment of a student after [10] consecutive days of unexcused absences" citing statute NMSA § 22-12-9. However, statute does not require "disenrollment" of students designated as habitual truants. The PED team noted that during the 1st bi-annual visit one student was designated as habitually truant and the school is in the process of notifying children's court or CYFD.
 Requested Follow-Up: Within 30 days of the release of this report, the school must provide evidence that it has removed all references claiming that state law requires "disenrollment" of habitually truant students who accumulate "10 consecutive days" of unexcused absences from any of its forms. Additionally, the school must also, within 30 says of the release of this report, provide evidence that action has been taken regarding the habitually truant student to maintain compliance with the state's compulsory attendance law (e.g., notification sent to children's court or CYFD of students designated as habitually truant). Please redact student names from documents uploaded into WebEPSS.

Comments by LEA

Compliance Indicators Is the school complying with applicable laws, rules, and regulations relating to compulsory attendance?

Requested Documents See "Comments by SEA" above for indicator III-A.05.

Other Documents

Legal References

III. ORGANIZATIONAL PERFORMANCE FRAMEWORK

III-A.06: Educational Plan

Updated 02/24/2018 by Icela Pelayo

SEA Status Working to Meet Standard Final

LEA Status In Progress

Comments by SEA 1.26.18 Site Visit: The school did not meet its recurrent enrollment goal of 85%. The percentage of students that remained enrolled through end of the prior school year, 16-17 (EOY) and returned to the school in 2017-2018 was 75.94%. Thus, the PED rates this indicator as Working to Meet Standard Final.

Comments by LEA

MONITORING INSTRUMENT ITEM REPORT

**La Promesa Early Learning Center
PEC AUTHORIZED ANNUAL MONITORING**

Compliance Indicators	Did the school meet their recurrent enrollment goal for the current school year? The percentage of students that withdrew during the previous school year will also be noted here.
Requested Documents	Data is pulled from the STARS Report: District and Location Reports -- Options for Parents -- Charter School Enrollment Report
Other Documents	
Legal References	

III. ORGANIZATIONAL PERFORMANCE FRAMEWORK
IV-A.00: Business Management and Oversight
 Updated 03/22/2018 by Chris Jones

SEA Status	Resubmitted for Review
LEA Status	In Progress

Comments by SEA

03.19.2018 PED NOTE. The PED reviewed the FY17 Financial Audit. The PED observed that the school received a Modified audit opinion on the FY17 Financial Audit. The FY17 Financial Audit also indicated the findings as follows:
 2017-001 Collateral Requirement (Compliance)
 Condition: As of June 30, 2017 the School's bank balance was under-collateralized by \$18,081. Of the School's bank deposit balance of \$576,105 at June 30, 2017, \$250,000 was insured by the FDIC and \$144,972 was covered by pledged collateral; however, the School was required to maintain pledged collateral of \$163,053.
 2017-003 Procurement Code (Compliance)
 Condition: During our procurement test work we noted the following: The School did not follow proper procurement procedures when it procured contractors for bathroom renovations. The school notified the New Mexico Public Education Department on March 14, 2017 that the procurement process was not followed for these services however the work had already been completed.
 Requested Follow-up:
 1 - By April 16, 2018, the school must provide its Corrective Action Plan addressing all non-compliance findings, significant deficiencies, and/or material weaknesses to the PED's Audit Bureau using the PED template provided to the school. In addition, please also submit the Audit CAP to charter.schools@state.nm.us. Please refer to the memo signed by Acting Deputy Secretary, Finance and Operations, Marian Rael sent via by Action ASD Director/CFO and Audit and Accounting Bureau Chief, Amelia Saiz, on March 16, 2018 at 2:42pm. During the school's next site visit, the CSD may review implementation of the school's Audit CAP.
 2 - By June 30, 2018, in addition to submitting the Audit CAP to the Audit Bureau and to charter.schools@state.nm.us, the school must also upload into Web-EPSS evidence of actions it has taken to remedy finding(s) as identified in the FY17 audit report (such as, but not limited to, for example: audit committee meeting minutes initially reviewing/discussing findings, minutes from subsequent meetings showing that the committee is monitoring the school's efforts to remedy identified findings, etc.).

02.27.2018 PED Reminder: As stated below, when the FY17 state audit report is released by the NM Office of the State Auditor, and if there any audit finding(s) identified, the school will be required to provide evidence that it taken action to remedy any such identified finding(s). Please be aware that this indicator will be updated to reflect any identified finding(s), and if applicable, a new deadline will be established for responding. (As of February 27, 2018, such audit reports have not yet been made public.)

1.26.18 Site Visit: The official transcript for the teacher listed below was observed during the site visit.
 Requested Follow-Up: None.

MONITORING INSTRUMENT ITEM REPORT
La Promesa Early Learning Center
PEC AUTHORIZED ANNUAL MONITORING

Evidence of Addressing Missing Transcript (1 instructor) from 1st Biannual Site Visit (10.20.17). The PED team observed official transcripts for the one teacher (F. Elguera) who did not have such documentation for salary schedule placement purpose which impacts Training and Education (T & E) Index/factor. At the last biannual site visit (October 20, 2017) such documentation was not available during the site visit. Note that one teacher (R. Ibarra) only had copies of transcripts instead of official transcripts.

Evidence of Implementing Corrective Action Plan (CAP) for FY16 Audit Report. The PED team reviewed seven (7) vendor files and observed two (2) (i.e., Dependable Plumbing LLC and Esteban D. Cole) that did not include a purchase order as required by 6.20.2.17(A) NMAC. However, the head administrator stated that complete vendor files (i.e., supporting documents) are kept off-site at the Vigil Group office in Albuquerque.

PED Note: Once the FY17 audit report for the school has been released by the NM Office of the State Auditor the school provides evidence it has taken action identified in its management response to remedy finding(s) (if any).

Requested Follow-Up: School uploads into Web-EPSS evidence of actions it has taken to remedy finding(s) (if any) identified in the FY17 audit report (e.g., audit committee meeting minutes initially reviewing/discussing finding[s] and minutes from subsequent meetings showing that the committee is monitoring the school's efforts to remedy identified finding[s]).

Comments by LEA

Compliance Indicators Is the school meeting financial reporting and compliance requirements, including, but not limited to, internal control findings from audit (if any), designated CPO, procurement code, and financial reporting to any/all PED Bureaus? This area also includes official transcripts and employment verifications for staff as those items determine T&E.

Requested Documents See "Comments by SEA" above for indicator IV-A.00.

Other Documents

Legal References

III. ORGANIZATIONAL PERFORMANCE FRAMEWORK

IV-A.01: Business Management and Oversight

Updated 03/22/2018 by Chris Jones

SEA Status Resubmitted for Review

LEA Status In Progress

Comments by SEA 03.19.2018 PED NOTE. The PED reviewed the FY17 Financial Audit. The PED observed that the school received a Modified audit opinion on the FY17 Financial Audit. The FY17 Financial Audit also indicated the findings as follows: 2014-001 Purchase Orders - Modified and Repeated (Significant Deficiency)
 Condition: During our testwork we noted the following: In a sample of forty cash disbursements: Four Purchase Orders were issued after the purchase was made. A signed copy of the Purchase Order was not available for two

MONITORING INSTRUMENT ITEM REPORT

La Promesa Early Learning Center

PEC AUTHORIZED ANNUAL MONITORING

disbursements. Four purchase orders and purchase requisition could not be located. Once purchase order and purchase requisition were issued after the payment was made. The School has made progress on the finding. Based on our testing the school implemented new policies and procedures to address the deficiencies in internal controls.

2015-001 Internal Control Over Cash Disbursements - Modified and Repeated - (Significant Deficiency)

Condition: During our testwork we noted the following: In a sample of five travel and per diem reimbursements we noted one instance totaling \$1,031.99 where the purchase requisition was approved after the travel occurred.

Requested Follow-up:

1 - By April 16, 2018, the school must provide its Corrective Action Plan addressing all non-compliance findings, significant deficiencies, and/or material weaknesses to the PED's Audit Bureau using the PED template provided to the school. In addition, please also submit the Audit CAP to charter.schools@state.nm.us. Please refer to the memo signed by Acting Deputy Secretary, Finance and Operations, Marian Rael sent via by Action ASD Director/CFO and Audit and Accounting Bureau Chief, Amelia Saiz, on March 16, 2018 at 2:42pm. During the school's next site visit, the CSD may review implementation of the school's Audit CAP.

2 - By June 30, 2018, in addition to submitting the Audit CAP to the Audit Bureau and to charter.schools@state.nm.us, the school must also upload into Web-EPSS evidence of actions it has taken to remedy finding(s) as identified in the FY17 audit report (such as, but not limited to, for example: audit committee meeting minutes initially reviewing/discussing findings, minutes from subsequent meetings showing that the committee is monitoring the school's efforts to remedy identified findings, etc.).

02.24.2018 PED Reminder: Once the FY17 audit report for the school has been released by the NM Office of the State Auditor, the school must provide evidence of action(s) taken per any identified management response(s) to remedy identified finding(s), if any.

MONITORING INSTRUMENT ITEM REPORT
La Promesa Early Learning Center
PEC AUTHORIZED ANNUAL MONITORING

Requested Follow-Up: Within 30 days of the release of the audit findings, the school must upload into Web-EPSS evidence of actions it has taken to remedy finding(s) (if any) identified in the FY17 audit report (e.g., audit committee meeting minutes initially reviewing/discussing finding[s] and minutes from subsequent meetings showing that the committee is monitoring the school's efforts to remedy identified finding[s]).

MONITORING INSTRUMENT ITEM REPORT

**La Promesa Early Learning Center
PEC AUTHORIZED ANNUAL MONITORING**

Comments by LEA

Compliance Indicators Is the school following generally accepted accounting principles? Were there any material weaknesses or significant deficiencies identified in the audit?

Requested Documents See "Comments by SEA" above for indicator IV-A.01.

Other Documents

Legal References

III. ORGANIZATIONAL PERFORMANCE FRAMEWORK

V-A.00: Governance and Reporting

Updated 03/22/2018 by Chris Jones

SEA Status Resubmitted for Review

LEA Status In Progress

Comments by SEA 03.19.2018 PED NOTE. The PED reviewed the FY17 Financial Audit. The PED observed that the school received a modified audit opinion on the FY17 Financial Audit. The FY17 Financial Audit also indicated the findings as follows:
 2015-002 Travel & Per Diem - Modified and repeated - (Compliance) Repeated and Modified
 Condition: During our testwork we noted one instance totaling \$1,020 where there was no supporting documentation available to determine if the amount paid for travel related to K-Plus Reporting Training was correct. The School has made progress on this finding. Based on our testing the school implemented new policies and procedures to address the deficiencies in internal controls.
 2016-003 Budgetary Condition - Modified and Repeated - (Compliance)
 Condition: The School had funds where actual expenditures exceeded budgetary authority, in the operational fund by \$205,184 on support function 2000: The School has made progress in reducing their budget to address overages and deficits.
 2016-004 Personal Files - Modified and Repeated - (Compliance)
 Condition: In a payroll test of seventeen personnel files, we noted several items, all of which have been provided in detail to the School. The School has made progress on this finding. Based on our testing the school implemented new policies and procedures to address the deficiencies in internal controls.
 2016-005 Cash Management - Modified and Repeated - (Compliance)
 Condition: The School did not maintain sufficient cash amounts within the General Fund to cover operational and program expenditures. The School has made progress on this finding. Based on our testing the school implemented new policies and procedures to address the deficiencies in internal controls.
 2017-001 Collateral Requirement (Compliance)
 Condition: As of June 30, 2017 the School's bank balance was under-collateralized by \$18, 081. Of the School's bank deposit balance of \$576,105 at June 30, 2017, \$250,000 was insured by the FDIC and \$144,972 was covered by pledged collateral; however, the School was required to maintain pledged collateral of \$163,053.
 Requested Follow-up: By April 16, 2018, the school must provide its Corrective Action Plan addressing all non-compliance findings, significant deficiencies, and/or material weaknesses to the PED's Audit Bureau using the PED template provided to the school. Please refer to the memo signed by Acting Deputy Secretary, Finance and Operations, Marian Rael sent via by Action ASD Director/CFO and Audit and Accounting Bureau Chief, Amelia Saez, on March 16, 2018 at 2:42pm. During the school's next site visit, the CSD may review implementation of the school's Audit CAP.

 02.24.2018 PED Note: To date, the school has not provide timely notice of its January or February meetings. According to the website, there is no notice or agenda for the January meeting (see attached screenshots). The school's posted December meeting minutes clearly indicate that the next meeting is scheduled for January 30, 2018. No meeting January minutes are posted as is the school's practice (however this is not required). There is no notice for the February meeting presumed to be February 27, 2018 in accordance to the school's posted OMA

MONITORING INSTRUMENT ITEM REPORT

**La Promesa Early Learning Center
PEC AUTHORIZED ANNUAL MONITORING**

Annual resolution, which is posted to the website.
Requested Follow-up: Immediately come into compliance and provide timely notice for meetings to be held.

01.26.2018 Site Visit: During the visit, the school leader provided the LPELC Governing Council Recruitment Plan as provided during the October 2017 PEC Meeting. The plan indicated that a Nominating Committee has been formed.

According to the school's CAP - Item 6 of Organizational Goals, the school is required to: Revise school bylaws to establish appropriate board membership terms and to reflect the new recruitment and selection process. These revisions must be approved by the governing counsel and must be submitted to the PEC in time for document submittal for the October PEC meeting.

The school's posted bylaws are dated and signed December 27, 2016, and thus, do not reflect the Recruitment Plan presented at the October 2017 PEC meeting.

The school's CAP also requires it to:

For at least the next two years, the school must contract to have a third party work with the board to develop an evaluation tool and train the governing board on how to appropriately evaluate the principal and how to evaluate their own performance. The evaluation must address academic and financial performance, governance, and leadership of both the principal and the board. The external contractor must be approved by the PEC. The contractor must be approved by the governing council and that person's credentials must be submitted to the PEC in time for document submittal for the October PEC meeting.

During the site visit, the head administrator stated the governing board would be presenting the tools at their February meeting.

Requested Follow-up: Within 30 days of the release of this report, the school must provide the following:

- 1) Evidence that its bylaws have been updated to include the Nominating Committee as described in the Recruitment Plan and that other CAP-required changes are also reflected;
- 2) Evidence of implementation of the Recruitment Plan (e.g. evidence that the selection criteria has been applied to new governing board members since the recruitment plan was board-approved and presented to the PEC, documented recruitment efforts, evidence of application evaluation methods that conform to the plan, etc.)
- 3) Evidence that the Nominating Committee is meeting and is actively engaging in recruitment efforts (e.g. meeting minutes, report out to the whole board, documented recruitment efforts, etc.)
- 4) Evidence of evaluation tools (head administrator and board) developed and have been presented at the February meeting (e.g. minutes that clearly indicate discussion on this item, copy of the draft tools and how these conform and comply with CAP requirements, etc.)

10.20.17 Site Visit (1 of 2): The PED team observed that the school still needs to submit contact sheets for all currently seated board members. The PED team clarified reporting time lines (e.g., date of resignation by a governing board member on the resignation letter itself is start of vacancy and one that will need to be filled within 30-days).

In addition, the PED team will conduct an observation of the school's governing body meeting at some time during the 2017-2018 school year to provide written feedback on compliance with this indicator. Within 30 days of the release of the written feedback, the school must provide response(s) that addresses any concerns identified, if any, during the observed governing body meeting (i.e., upload GC meeting minutes discussing concerns, if any, identified during the visit/observation).

Requested Follow-Up: Within 30 days of the release of this report, the school must submit contact forms for all governing board members to charter.schools@state.nm.us and provide a copy if its bylaws, and GC-approved annual resolution for 2017-2018.

Comments by LEA

Compliance Indicators Is the school's Governing Body complying with governance requirements ? Did the Governing Body members respond to any concerns that were noted during the CSD's observation of the Governing Body meeting? Also, in the event of any audit findings, did the Governing Body respond with evidence of addressing the concerns?

Requested Documents Response by Governing Body to audit findings, if any
Response by Governing Body to GB Observation Form/Report

Other Documents Governing Body Observation Form

Legal References

MONITORING INSTRUMENT ITEM REPORT
La Promesa Early Learning Center
PEC AUTHORIZED ANNUAL MONITORING

III. ORGANIZATIONAL PERFORMANCE FRAMEWORK

V-A.01: Governance and Reporting

Updated 03/22/2018 by Chris Jones

SEA Status Resubmitted for Review

LEA Status In Progress

Comments by SEA 03.19.2018 PED NOTE. The PED reviewed the FY17 Financial Audit. The PED observed that the school received a Modified audit opinion on the FY17 Financial Audit. The FY17 Financial Audit also indicated the findings as follows: During our test work we noted several monetary discrepancies, all which have been provided in detail to the School. The School has made progress on this finding. Based on our testing the school implemented new policies and procedures to address the deficiencies in internal controls.
 Requested Follow-up: By April 16, 2018, the school must provide its Corrective Action Plan addressing all non-compliance findings, significant deficiencies, and/or material weaknesses to the PED's Audit Bureau using the PED template provided to the school. Please refer to the memo signed by Acting Deputy Secretary, Finance and Operations, Marian Rael sent via by Action ASD Director/CFO and Audit and Accounting Bureau Chief, Amelia Saez, on March 16, 2018 at 2:42pm. During the school's next site visit, the CSD may review implementation of the school's Audit CAP.
 1.26.18 PED Rating (2 of 2 Site Visit): The PED team observed the head administrator's 2016-2017 annual evaluation during the 2nd biannual site visit (concomitantly serving as the January 2018 Corrective Action Plan visit) which suffices as evidence for this indicator. Consequently, indicator V-A.01: Governance and Reporting has been rated "Meets Standard."
 10.20.17 PED Note: By August 1, 2018 the school will provide a copy of the written SY17 annual Head Administrator.

Comments by LEA

Compliance Indicators Is the Governing Body holding management accountable, such as completing a detailed, annual evaluation for the Head Administrator?

Requested Documents See "Comments by SEA" above for indicator V-A.01.

Other Documents

Legal References

III. ORGANIZATIONAL PERFORMANCE FRAMEWORK

VI-A. 00: Employees

Updated 03/23/2018 by Chris Jones

SEA Status Resubmitted for Review

LEA Status In Progress

Comments by SEA 01.26.18 PED Site Visit: The school uploaded a letter (MS Word) dated August 2017 after the 10.20.2018 site visit (which was not produced during the site visit). The school uploaded a January 2018 email attempting to procure services from ACES for a gifted-endorsed instructor. It unclear whether the instructor's services have been procured and the student(s) are receiving the services for which they are eligible or if the school has sought the required waivers.
 Requested follow-up: Within 30 days of the release of this report, the school must provide evidence of compliance with this indicator by:
 A) evidence demonstrating that a gifted-endorsed instruction has been successfully procured (e.g. signed contract, timesheets, vendor payments, etc.); and

MONITORING INSTRUMENT ITEM REPORT

La Promesa Early Learning Center

PEC AUTHORIZED ANNUAL MONITORING

B) evidence that the student(s) are receiving all the instructional services according to the service level according to the student's IEP (upload service log demonstrating compliance with IEP, etc.);
OR

C) evidence that the school has sought and obtained an approved waiver (as previously requested below); and
D) development of a plan (with action steps, responsible parties, and timelines, etc.) to ensure all non-compliance with this part is corrected; and

E) evidence of this plan's implementation to ensure that such non-compliance is not repeated and that there is compliance moving forward.

10.20.17 Site Visit: The PED team observed an Individualized Education Plan (IEP) for a gifted-only student and yet no gifted-endorsed teacher is serving the student.

Requested Follow-Up: Within 30 days of the release of this report, the school must provide evidence that it has: (a) provided written notification to parents of the unendorsed gifted teacher and (c) sought and obtained an approved waiver for the unendorsed gifted instructor (i.e., the 'Substitute Exceeding 45-Day Limit Waiver Request' form).

Below are parental notification requirements:

22-10A-16. Parental notification.

A. Within sixty calendar days from the beginning of each school year, every school district shall issue a notice to parents that they may obtain information regarding the professional qualifications of their children's teachers, instructional support providers and school principals. At a minimum, the information shall include:

(1) whether the teacher has met state qualifications for licensure for the grade level and subjects being taught by the teacher;

(2) whether the teacher is teaching under a teaching or assignment waiver;

(3) the teacher's degree major and any other license or graduate degree held by the teacher; and

(4) the qualifications of any instructional support providers if the student is served by educational assistants or other instructional support providers.

B. A local superintendent shall give written notice to the parents of those students who are being taught for longer than four consecutive weeks by a substitute teacher or by a person who is not qualified to teach the grade or subject.

C. The local superintendent shall:

(1) ensure that the notice required by this section is provided by the end of the four-week period following the assignment of that person to the classroom;

(2) ensure that the notice required by this section is provided in a bilingual form to a parent whose primary language is not English;

(3) retain a copy of the notice required pursuant to this section; and

(4) ensure that information relating to teacher licensure is available to the public upon request.

6.29.1.9.C NMAC

C. Duties and powers of the district superintendent or the administrator of a charter school. In addition to the powers and duties set out in Section 22-5-14 NMSA 1978 of the Public School Code, the local superintendent (or charter school administrator, where relevant) shall:

(9) shall issue the following notifications in accordance with Section 22-10A-16 NMSA 1978, in addition to any other parental notification requirements contained in the No Child Left Behind Act of 2001 (PL 107-110, 20 US Code Section 6301 et seq.); a school district or charter school shall issue these notifications in English and, to the extent possible, in the language of the parent or guardian (if it is known that the parent or guardian's primary language is not English); the district or charter school shall retain a copy of all notifications and shall ensure that information required under this paragraph is available to the public upon request.

(a) Within sixty calendar days from the beginning of each school year, a school district or charter school shall issue a notice to parents informing them that they may obtain written information regarding:

(i) the professional qualifications of their child's teachers, instructional support providers and school principals or charter school administrators;

(ii) other descriptive information, such as whether their teacher has met all qualifications for licensure for the grade level and subjects being taught;

(iii) whether their child's teacher is teaching under a teaching or assignment waiver;

(iv) the teacher's degree major and any other license or graduate degree held by the teacher;

(v) the qualifications of any instructional support providers that serve their child.

(b) When, by the end of a consecutive four-week period, a child is still being taught by a substitute teacher or a teacher not holding the requisite licensure or licensure endorsement, the school district or charter school shall provide written notice to the parent or guardian that the child is being taught by a substitute teacher or a teacher not holding the requisite licensure or licensure endorsement.

MONITORING INSTRUMENT ITEM REPORT

La Promesa Early Learning Center
PEC AUTHORIZED ANNUAL MONITORING

(c) No class may be taught by a substitute teacher, in lieu of a licensed teacher under contract, for more than forty-five (45) school days during a school year.

Comments by LEA

Compliance Indicators Is the school meeting teacher and other staff credentialing requirements, including licensure, waivers, and mentorship program?

Requested Documents See "Comments by SEA" above for indicator VI-A.00.

Other Documents

Legal References

III. ORGANIZATIONAL PERFORMANCE FRAMEWORK

VI-A.01: Employees

Updated 02/26/2018 by Chris Jones

SEA Status Resubmitted for Review

LEA Status In Progress

Comments by SEA 1.26.18 Site Visit (2 of 2):
Mentorship Program (Adherence to 1-to-1 Mentorship Based on Handbook). The PED team observed documentation of one-to-one mentorship for each novice teacher as required by the school's Mentoring Plan & Handbook 2017-2018 (i.e., mentors were D. Romo, R. Ibarra, and A. Contrina). The handbook states, "there will be one [1] New Teacher Mentor for every one [1] NEW teacher" (p. 3).
Mentorship Program (Compensation for Mentors). The PED team observed two (2) of three (3) teachers (D. Romo and A. Cotrina, but not R. Ibarra) who were "awarded a Title II Mentor Stipend for [sic] the 2017-2018 School Year" (At Will Employment Memoranda signed 1.9.18 and 1.2.18). The 3rd mentor (R. Ibarra) who is designated as the school's "Instructional Coach" was assigned a novice teacher to mentor. The instructional coach job description reviewed did not explicitly include beginning teacher mentorship responsibility. The instructional coach's 2017-2018 contract used was the standard "Certified Teacher Contract" which did not specify such duty. Job description terms (e.g., '...helping build instructional leadership capacity amongst instructional staff,' '[s]upports teachers in understanding process and roles in student support...', 'teaches teachers how to assess...', '[c]oach emerging leaders...', etc.) do not provide specificity for the additional duties required of mentors (e.g., '[m]eet with the mentee...almost daily during the first month of school or as needed,' and '[m]odel good teaching practices and encourage classroom visitations') (p. 2 of Handbook). Mentors must be compensated according to 6.60.10.8 NMAC and the school's own Mentoring Plan & Handbook 2017-2018 each teacher mentor will also be "paid a stipend each year" (p. 3).
Professional Development Plans and Educator Effectiveness Reports Available. The PED team observed current Professional Development Plans (PDPs) and Educator Effectiveness Reports (EERs) were in four (4) files that were reviewed. At the last biannual site visit (October 20, 2017) such documents were not available during the site visit.
Exemplary Mentor Requirement (Mentorship Handbook). The PED team observed that the one mentor (C. Segura) identified during the 1st biannual site visit on October 20, 2017, but was designated on her most recent Educator Effectiveness Report as "Minimally Effective" and consequently did not appear to meet the school's Mentoring Plan & Handbook 2017-2018 criteria of "exemplary teaching ability" was removed as mentor during the spring 2018 semester.
Requested Follow-Up. Within 30 days of the release of this report (March 26, 2018), the school must provide evidence of Instructional Coach duties that specifically requires mentoring responsibilities for novice teacher(s) (e.g., revised job description).
10.20.17 Site Visit (1 of 2): The PED team reviewed 13 staff files and found four (4) that did not contain the NMTech evaluation (Licensure Bureau requires 3 years if possible) (P. Banerjee, I. Cera, M. Hernandez-Munoz,

MONITORING INSTRUMENT ITEM REPORT

**La Promesa Early Learning Center
PEC AUTHORIZED ANNUAL MONITORING**

and D. Muniz). The PED team observed that one file (F. Eiguera) did not include official transcripts. The PED team did not observe Professional Development Plans (PDPs) in 7 staff files (P. Benerjee, I. Cera, L. Chavez, M. Hernandez-Munoz, D. Muniz, and D. Miranda). The school stated that the PDPs were completed online through the Frontline/Oaysis platform, but that it can print them out to place in files. Lastly, the PED team observed documentation of a formal mentorship program as required by NMAC § 6.60.10.8 that includes, for example, mentor selection criteria and compensation. Prospective mentors are required to submit a "New Teacher Mentor Application" and the mentorship program includes a "Protégé Needs Assessment" and "Mentor Time Log." According to the Mentoring Plan & Handbook 2017-2018, one of the mentor criteria requires applicants to have "exemplary teaching ability. (p. 2). The plan also requires that "there will be one [1] New Teacher Mentor for every one [1] NEW teacher" (p. 3). The new teacher mentor will also be "paid a stipend each year" (p. 3). The PED team observed the following concerns:

- (a) two novice teachers (L. Chavez and F. Alguerra) were being mentored (according to administrator) by C. Segura (program requires 1-on-1 not 1-on-2);
- (b) the mentor (C. Segura) was designated "minimally effective" on the most recent Educator Effectiveness Summative Teacher's Report 2016-2017 (program requires 'exemplary teaching ability'); and (c) no evidence of stipend being provided to C. Segura specifically for mentorship.

Requested Follow-Up: Within 30 days of the release of this report, the school must provide evidence that it has remedied such deficiencies and has included in all staff files:

- (a) NMTeach evaluations (specifically for P. Banerjee, I. Cera, M. Hernandez-Munoz, and D. Muniz);
- (b) hard copies of Frontline/Oaysis Professional Development Plans (PDP);
- (c) official transcripts (specifically for F. Elguera).
- (d) documentation that 1-to-1 mentorship is taking place.
- (e) documentation that selected mentor teacher has "exemplary teaching ability" (evidence such as most recent Educator Effectiveness Summative Report would suffice).
- (f) documentation of stipend for mentor teacher specifically for mentorship duties.

Comments by LEA

Compliance Indicators Is the school respecting employee rights, including, but not limited to, compliance with the school personnel act, Charter School Act, FMLA, ADA, the right to organize collectively, the right to Professional Development and Evaluations?

Requested Documents See "Comments by SEA" above for indicator VI-A.02.

Other Documents

Legal References

III. ORGANIZATIONAL PERFORMANCE FRAMEWORK

VI-A.02: Employees

Updated 02/24/2018 by Icela Pelayo

SEA Status No Current Compliance Concerns

LEA Status In Progress

Comments by SEA 01.26.2018 Site Visit: At this time, the PED has not been presented with evidence that the school is not in compliance with this indicator.
10.20.17 Site Visit (1 of 2): The PED team reviewed 13 staff files and observed background checks as required by NMAC § 6.60.8 in files that were reviewed.

Requested Follow-Up: None.

Comments by LEA

MONITORING INSTRUMENT ITEM REPORT

La Promesa Early Learning Center

PEC AUTHORIZED ANNUAL MONITORING

Compliance Indicators	Is the school completing required background checks of all individuals associated with the school?
Requested Documents	See "Comments by SEA" above for indicator VI-A.02.
Other Documents	
Legal References	

III. ORGANIZATIONAL PERFORMANCE FRAMEWORK

VII-A.00: School Environment

Updated 02/24/2018 by Icela Pelayo

SEA Status	No Current Compliance Concerns
LEA Status	In Progress
Comments by SEA	1.26.2018 PED Site Visit: During the PED site visit, the team observed no evidence to indicate non-compliance with applicable laws, rules, and regulations relating to the school's facilities. No follow-up required.
Comments by LEA	
Compliance Indicators	Is the school complying with facilities requirements, including E-occupancy, facility condition rating, facility master plan, facility maintenance plan, fire inspections and emergency drills, facility variances, and student transportation programs?
Requested Documents	See "Comments by SEA" above for indicator VII-A.00.
Other Documents	
Legal References	

III. ORGANIZATIONAL PERFORMANCE FRAMEWORK

VII-A.01: School Environment

Updated 03/20/2018 by Chris Jones

SEA Status	Resubmitted for Review
LEA Status	In Progress
Comments by SEA	02.08.2018 PED Note: On February 8, 2018, the school was notified by PED's Safe & Healthy Schools Bureau that its submitted plan is not approved as of today's date. The school is out of compliance with health and safety requirements as measured in indicator 5.b. of the Organizational Performance Framework. This item will be rated as "Falls Far Below Standard" if the school does not demonstrate prompt and sufficient movement toward compliance by submitting an approvable Safe Schools Plan to the PED's Safe & Healthy Schools Bureau on or March 5, 2018. Requested Follow-up: By the due date, the school must submit a revised plan, per the direct communication from the PED's Safe & Healthy Schools Bureau. The school should follow up with the SHSB with any questions.
Comments by LEA	
Compliance Indicators	
Requested Documents	
Other Documents	
Legal References	
Comments by SEA	1.26.2018 PED Site Visit: Emergency drills: The PED team observed fire and lockdown emergency drill documentation logs that were up to date and readily available. However, the PED team did not observe evidence of an off campus evacuation drill

MONITORING INSTRUMENT ITEM REPORT

**La Promesa Early Learning Center
PEC AUTHORIZED ANNUAL MONITORING**

from SY 2016 during bi-annual site visit, as required. Documentation for current year requirements are in progress; evidence of 4 fire drills conducted each week within the first month of school were observed for current year. The PED team advised the school that such records must be made available for on-site reviews in order to confirm the school’s adherence to 1.21.2 NMAC (Retention and Disposition of Records).

Requested follow up: Within 30 days of the release of this report (March 26, 2018) the school must provide the following: evidence documenting an implementation plan to ensure all required emergency fire drills, (2) shelter-in-place, and (1) evacuation emergency drill are conducted within the year, as required by NM Stat § 22-13-14.

10.20.17 Site Visit (1 of 2): The PED did not observe evidence of emergency drills for April through May for the 2016-2017 school year. The PED also observed 7 classrooms that did not display an escape route/map for emergency purposes (i.e., ‘D-Building’ as identified on the school map).

Requested Follow-Up: Within 30 days of the release of this report, the school must provide evidence that it continues to conduct and document all required emergency drills to date for the 2017-2018 school year as well as having posted escape routes in all classrooms and office spaces on campus. The school should provide evidence for the posting of escape routes in all classrooms and offices on campus.

10.20.17 Site Visit (1 of 2): The PED team observed requirements for: (a) visitors to sign-in and were assigned badges prior to entering the school and (b) physical education and health curriculum. The PED team reviewed 13 staff files and observed child-abuse and neglect training certificates as required by NMSA § 22-10A-32.

Requested Follow-Up: None.

Comments by LEA

Compliance Indicators Is the school complying with health and safety requirements, including, but not limited to, Safe Schools Plan, immunization requirements and master log, staff training on reporting child abuse and neglect, health rules and services, food service requirements, PE and Health curriculum, etc.?

Requested Documents See "Comments by SEA" above for indicator VII-A.01.

Other Documents

Legal References

III. ORGANIZATIONAL PERFORMANCE FRAMEWORK

VII-A.02: School Environment

Updated 02/24/2018 by Icela Pelayo

SEA Status No Current Compliance Concerns

LEA Status In Progress

Comments by SEA 1.26.2018 PED Site Visit: At the time, no evidence has been presented that the school is not in compliance with this indicator.
Requested Follow-up: None.

Comments by LEA

Compliance Indicators Is the school handling information appropriately, including, but not limited to, requirements related to STARS data system, FERPA, HIPPA, IPRA, timely transfer of student records, security of testing materials, and safe storage of documents?

Requested Documents See "Comments by SEA" above for indicator VII-A.02.

Other Documents

Legal References

MONITORING INSTRUMENT ITEM REPORT
La Promesa Early Learning Center
PEC AUTHORIZED ANNUAL MONITORING

ORGANIZATIONAL PERFORMANCE FRAMEWORK

School Specific Terms

Updated 02/24/2018 by Icela Pelayo

SEA Status	Reminder
LEA Status	In Progress
Comments by SEA	<p>02.24.2018: PED Note: The school uploaded its 2016-2017 LAS Links Espanol assessment results (conducted in May 2017), which appears to be the district BME annual report required annually on September 30th for the prior year to the Language and Culture Bureau (LCB) per 6.32.2 NMAC, guidelines for state-funded bilingual multicultural education programs.</p> <p>Requested follow-up: By August 1, 2018, the school must upload evidence demonstrating continued compliance with this indicator (e.g. 2017-2017 testing schedule, 2017-2018 testing orders, 2017-2018 assessment results, 2017-2018 data analysis, etc.).</p> <p>The School-specific term listed in the school's contract states the following: 6.a. Did the school identify a Spanish Language Acquisition Assessment The school shall investigate an appropriate Spanish language acquisition assessment that utilizes both proficiency or growth for possible inclusion next year as a Spanish language acquisition goal. Meets Standard: The school provided its findings to the CSD regarding Spanish language assessments. Working to Meet Standard: The school did not investigate Spanish language assessments, and the school has instituted remedies that have resulted in compliance or prompt and sufficient movement toward compliance with law. Falls Far Below Standard: Evidence shows that the school has not investigated Spanish language assessments; and the school has not instituted remedies that have resulted in prompt and sufficient movement toward compliance with law. Requested follow-up: At the next site visit, the PED will review evidence and documentation pertaining to this conditional of the school's renewal.</p>
Comments by LEA	
Compliance Indicators	This is the location for data on school specific terms, if any, specified in the Charter Contract and/or Performance Framework.
Requested Documents	
Other Documents	
Legal References	



LPELC GOVERNANCE COUNCIL FINANCE COMMITTEE & REGULAR MEETING AGENDA

Tuesday, March 20, 5:00 & 5:30 PM

**La Promesa Early Learning Center, 7500 La Morada NW, Albuquerque, NM 87120,
Building F Conference Room**

LPELC Finance Committee Meeting – March 20, 2018 5:00 PM

- I. Call to Order
 - a. Roll Call
 - b. Approval of Agenda
 - c. Approval of February 27, 2018 Finance Committee Minutes
- II. Special Issues (Discussion/Action)
 - a. Budget Report Updates
 - b. Review of BARS

LPELC Regular GC Meeting– March 20, 2018 5:30 PM

- III. Call to Order
 - a. Roll Call – Establish Quorum
 - b. Approval of Agenda – discussion/action
 - c. Approval of January 30, 2018 Meeting Minutes
 - IV. Special Issues (**Discussion/Action**)
 - a. Budget Report
 - b. Approval of BARS
 - c. Review of FY17 Audit
 - d. GC Training Tidbits
 - e. Title I Technical Assistance Visit Update
 - f. Approval of Charter Amendment Request – BMEP (Grades 6-8)
 - g. Performance Framework Updates
 - h. Corrective Action Plan (CAP) Updates
 - i. Review of Bylaws
 - V. Head Administrator Updates
 - VI. Public Comment
 - VII. Announcement of Next LPELC GC Meeting – **April 24, 2018, 5:30 pm**
 - VIII. Adjournment
-

STATEMENT ON OPEN FORUM FOR PUBLIC COMMENT

The LPELC Governing Council welcomes public comments during the "Public Comment" portion of the governing council meeting agenda. Individuals wishing to make public comments shall complete a Public Comment form and submit it to the Council President prior to the "Public Comment" section of the meeting. Individual oral presentations will be limited to 5 minutes, unless

extended by the Council President.

STATEMENT OF NON-DISCRIMINATION

LPELC does not discriminate on the basis of race, color, national origin, sex, religion, age or disability in employment or the provision of services. Persons requiring special accommodations should contact the administrative office at 836- 7706 at least 24 hours prior to the meeting.

LA PROMESA EARLY LEARNING CENTER
Finance Committee Meeting Minutes
Date: March 20, 2018

Board Members Present	Regina Sanchez, Brenda Baca	
Absent		
Others in Attendance	Chris Jones, Danielle Miranda, Mike Vigil Sr.	
QUORUM	<u> X </u> YES <u> </u> NO	
Meeting called to order	Regina Sanchez called the meeting to order at 5:08pm	
Item	Discussion	Action/Recommendation
Approval of the Agenda	No discussion.	Regina Sanchez called for a motion to approve the agenda for the finance meeting. Brenda Baca motioned. -Regina Sanchez called for a vote. Finance Committee approved unanimously by a vote of 2-0; 0 opposed; 0 abstained
Approval of Minutes		Regina Sanchez called for a motion to approve the minutes from the ____ finance meeting. Brenda Baca motioned. -Regina Sanchez called for a vote. Finance Committee approved unanimously by a vote of 2-0; 0 opposed; 0 abstained
Budget Report Updates	<u>Vigil Sr.:</u> <ul style="list-style-type: none"> • Page 1- Revenue Report as of February 28th: The school is going to get \$5,183,959.00 in revenues total based on the summary at the bottom. You're looking good on your revenues; I do not see any issues. We do have a BAR for the Pre-K Initiative. • Pages 2-6- Expenditures Report: The state requirement is that each function (every subtotal) stays positive. Right now, we have a couple of lines that aren't positive but we still have time before the end of the year to do what's called Maintenance BARs, to fix the negatives. Last year, we expected to be in the hole and the state was estimating \$229,000 for the Operational Fund. But we actually only ended up at \$119,000 in the hole. What we're anticipating for this year is that we will end up at \$135,000 negative for the Operational Fund. We want to get a clean audit, so we did a Cash Transfer; the state accepted it and these reports reflect that Cash Transfer. You go from a lot of negative accounts to very few negative accounts which is really good and in total you're still positive; the Operational Fund has \$277,230.50. The state required you to hold \$229,000 in reserves this year; this is money in your budget but we're not allowed, by the state, to spend it. Next year, they are talking about holding money again in that account until we go to no deficit in this fund. We're going to talk to David Craig and see if we can adjust what he is requesting. Our recommendation is that they only put \$135,000 at the max. We feel this next year you should have no deficit at all. • Pages 7-8- Bank Account Register Activity Report: This shows you everything that was paid and everything that was received by the school. Type: Cash Receipts is something that we deposited, Accounts Payable is a vendor payment, and Payroll Liability is direct deposits. • Pages 9-10- Outstanding PO's Report: This tells you when the Purchase Order was issued, the name of the Vendor, and Purchase Order amount. • Page 11- Bank Reconciliation: The bank is saying that you have \$1,037,602.25 but we have a number of checks that have been issued but not chased (38,044.11 worth). So your bank balance as of 2/28/2018 is \$999,588.14 and that is a lot of money. • Page 12- Cash Summary Report: The Operational is still negative \$105,641.81 and it is because of what was inherited. The other funds that are negative like Title I, IDEA-B, Title III, and Title II are reimbursement accounts. Each one of those negative lines is going to go to 0 by the end of the year; we're going to request for reimbursement for each of those grants. 	
Review of BAR	BAR for consideration: <ol style="list-style-type: none"> 1. 528-000-1718-0025-D <u>Vigil Sr.:</u> <ol style="list-style-type: none"> 1. Decrease: \$44,887 reduction of award based on letter from PED *Meeting was adjourned at 5:36pm	

LPELC GC Meeting Minutes

Date: March 20, 2018

Board Members Present	Julian Munoz, Judy Griego, Regina Sanchez, Brenda Baca, Andrew Mathis	
Absent		
Others in Attendance	Chris Jones, Danielle Miranda	
QUORUM	<u> X </u> YES <u> </u> NO	
Meeting called to order	Julian Munoz called the meeting to order at 5:53pm	
Item	Discussion	Action/Recommendation
Approval of the Agenda	No discussion. <i>*Correction of Meeting Minutes date</i>	Julian Munoz called for a motion to approve the agenda. Brenda Baca motioned, Judy Griego seconded. -Julian Munoz called for a vote. GC approved unanimously by a vote of 5-0; 0 opposed; 0 abstained
Approval of Minutes	02/28/2018	Julian Munoz called for a motion to approve the 02/28 minutes. Judy Griego motioned, Regina Sanchez seconded. -Julian Munoz called for a vote. GC approved unanimously by a vote of 5-0; 0 opposed; 0 abstained
Discussion/Action Items		
Budget Report	<u>Baca</u> : He did a breakdown from the Expenditures to the Bank Statements. On page 7 Bank Account Register Activity Report: This shows you everything that was paid and everything that was received by the school. We talked about how all the negative funds have been fixed and our only negative fund left is Operational. We have \$999,588.14 in the bank. He also said if we had any questions, we could contact him.	
Approval of BAR	BAR for consideration: 1. 528-000-1718-0025-D 1. Decrease: \$44,887 reduction of award based on letter from PED <u>Jones</u> : The BAR is for Pre-K- we did not meet our enrollment projections because it was a ½ program so we had to cut that program and this is the justification for that.	Julian Munoz called for a motion to approve BAR #0025-D. Judy Griego motioned, Brenda Baca seconded. -Julian Munoz called for a vote. GC approved unanimously by a vote of 5-0; 0 opposed; 0 abstained
Review of FY17 Audit	<u>Jones</u> : The Audit is public now. We actually had a good audit this time, it was better than the last time when we got 'no opinion' and this time we got 'modified opinion'. There is something very important to point out and that's the basis for the 'modified opinion' and it states that these things happened in the past. So they cannot judge us as an organization now for any of the things that you see in the audit because of past mismanagement. It was reconciled but there was such bad mismanagement in the past that we're carrying that deficit. Next year, we don't foresee us having a 'modified opinion' at all. We do not have to do through the entire audit, it was sent to you, so take a look at it when you have a chance. Mike and I are going to meet on Thursday to go over our Managerial Responses and I have to submit them to the CSD before March 26 th .	
GC Training Tidbits	<u>Jones</u> : I gave you a copy of the 'Open Meetings Act'. Something that I found very helpful was the 'Closed Sessions- Permissible Subjects'. So looking at this, here are all the reasons that we can enter into Closed Session. I thought that this was important for us to look at and it's easy to read. It's also a huge compliance checklist that we can follow, just to make sure that we are in fact in compliance and understand the OMA.	
Title 1 Technical Assistance Visit Update	<u>Jones</u> : We had Title 1 visit and it went well. Louie Torrez came and brought 2 other people to review all of our documentation for Title 1. He came in and when he looked at all of our things like parent contacts, expenditures, application and goals. We ended up getting 'Quality' ratings for everything on this Assistance Tool with the exception of 1 (Foster Care has a 'Meets Expectations'). There was one area that we need to improve upon and that is Time and Effort. I created a specialized position for Danielle this year; right now she is 0.5 through IDEA-B and 0.5 through Title 1. She manages the website, responsible for a lot of the parent communication (newsletters & minutes), NSP for 8 th Graders, and attends all Parent Connections. Her schedule shows that she is serving Special Education students throughout the day (which is her 8-hour contract day) and she works on those other tasks after school hours and on the weekends and it cannot be outside of that contract day. So Mike and I are probably going to have to do a Journal Entry and move what we charged against Title I back into the Operational Fund. Now I know that we just looked at our balances and we know that it's tight already but we will be able to cover that. It was my mistake. They said it was a great justification and they understand her value and what she does but they told me to never do a 0.5 again if you don't have to. If you want more information, I attached the interview questions in the packet.	

<p>Approval of Charter Amendment Request- BMEP</p>	<p><u>Jones:</u> I have gotten a feel for what the Charter is about and what La Promesa’s strengths and weaknesses are. I’m going to be perfectly honest with you, when you talk about our demographics and our population in general kids are not coming at the middle school level for the Dual Language Program. They are coming because it’s a small school and that is one of the biggest draws that charters have. However, when you come in grades 4th-8th grade without any ability to speak Spanish and you’re immersed for ½ of your day in Spanish, you’re going to see some of those deficits. Right now, our students learn for 3 hours per day in Spanish whether you known Spanish really well or not.</p> <p>I’m requesting that we file an amendment with the PEC and ask them to change our charter so that we can adopt the Heritage Model for grades 6th-8th. I’m proposing that we go to a Heritage and World Language Model. Heritage focuses on culture and more intense Spanish while World Language is a Spanish class for beginners. I think this model is going to work and increase our scores. Next year, this model will require 4 teachers (2 Bilingual certified and 2 TESOL certified) and this will give us the ability to have 6 periods throughout the day; the teachers would teach different grade levels and different subject areas. Ms. Miranda does the master scheduling and she and I are going to sit down and see how we can make it work. If we’re going to set them up for success in high school, they need to be used to passing periods and engaging with different teachers throughout the day. This is going to create a more authentic middle school experience for our kids.</p> <p><u>Munoz:</u> So you’re expecting to have a positive impact on overall learning? How will that affect funding?</p> <p><u>Jones:</u> With funding we have to see what the impact will be. I plan to reinvest in Edgenuity (digital curriculum), based on our projections we’re already going to have 4 middle school classes and teachers (6th, 6th, 7th, and 8th); so now we are going to utilize all 4 teachers to create a different system.</p> <p><u>Sanchez:</u> When would you go before the PEC?</p> <p><u>Jones:</u> I was thinking May but I would like to do it soon so I can share this information with parents and staff. But we are already purchasing a core curriculum for Spanish and English Language Arts K-8.</p> <p><u>Griego:</u> Well I personally don’t know enough about either one of the models other than what you explained to us and that is why we have to rely on you as the Executive Administrator to make that decision and make the proposal so we can vote on it.</p> <p><u>Munoz:</u> I think the proposal that you show the PEC should be what we look at and I think that would explain it.</p> <p><u>Jones:</u> I’ve provided you the Program Models and Instructional Time from the BMEP Technical Assistance Model. Dual Language Immersion is what we are doing right now; right now our students have 3 hours of Spanish (SLA, Spanish Math, and Spanish Social Studies) plus an ELD block. Please keep in mind that in a Dual Language Program means full emersion and there isn’t supposed to be any translation. The Heritage Model is also open to all students and requires 1-3 hours of Spanish per day and 1 hour of ELD.</p> <p><u>Griego:</u> But you’re just proposing to change the model for 6th-8th grade based on the data of the students coming in and as long as you have the data that goes why you’re making the change, that’s fine with me.</p> <p><u>Mathis:</u> What does enrollment look like right now for next school year in elementary and middle school?</p> <p><u>Jones:</u> The projection we came up with based on our ‘Letter of Intent’ was 350 students. We had at least 15 new kids come and fill out registration packets and we haven’t had our mass registration dates yet. So we’re projecting over 400 students for next school year.</p> <p><u>Munoz:</u> This is something, if approved, you could implement by next school year.</p> <p><u>Jones:</u> Yes, this is what we would implement.</p>	<p>Julian Munoz called for a motion to approve the charter amendment for the Heritage Model.</p> <p>Andrew Mathis motioned, Brenda Baca seconded.</p> <p>-Julian Munoz called for a vote. GC approved unanimously by a vote of 5-0; 0 opposed; 0 abstained</p>
<p>Performance Framework Updates</p>	<p><u>Jones:</u> I just wanted to let you know that I am filling out the Web EPSS based on 2 visits. Most of it is due March 26th. We had 12 total compliance concerns, many of which had to do with the audit which is now released. As soon as we submit the Management Responses, we’ll probably get a ‘working to meets’ maybe a ‘does not meet’ in a couple of areas because its finance and they know our history. Ms. Miranda submitted all of the Next Step Plans for the 8th Graders, she submitted them to me and I submitted them to the PED for Bonus Points. We have up to 5 Bonus Points that we can receive and that counts towards our school letter grade. I will give you the final review when it’s ready.</p>	
<p>Corrective Action Plan (CAP) Updates</p>	<p><u>Jones:</u> One of the issues that we face is within the Web EPSS; they said we didn’t revise our Bylaws. They said that in the CAP it required that we revise our Bylaws and we had to report that. If you recall in the CAP, it talked about how we needed to talk about the council membership (positions & qualifications).</p> <p><u>Munoz:</u> They didn’t want you, as Executive Director, involved in the Nomination Committee.</p> <p><u>Jones:</u> There were a few things: The first was the Position & Qualifications (page 3) but we felt that it was just fine and the second thing was the Nomination Committee- Vacancies (page 4), they want the Recruitment & Selection Process Plan in our Bylaws. We need to change the language, so I can upload it to Web EPSS.</p> <p><u>Munoz:</u> We need to change the part of the Nominating Committee. #4 Vacancies: the change will be “The Nominating Committee shall be comprised of 2 council members who will make recommendations to the Governing Council about potential new members as outlined in the Governing Council Recruitment Plan.”</p> <p><u>Griego:</u> I will also change it in the guidelines.</p> <p><u>Jones:</u> We also need to readopt these because of the amendments. We do need the revision to be indicated somewhere. *Added Revision Date on signature page</p>	<p>Julian Munoz asked for a motion to approve the amended Bylaws.</p> <p>Brenda Baca motioned, Judy Griego seconded.</p> <p>-Julian Munoz called for a vote. GC approved unanimously by a vote of 5-0; 0 opposed; 0 abstained</p>
<p>Head Administrator Updates</p>	<p><u>Jones:</u> We have testing coming up all through April and May. The important part to that is that we have 55 students who have to meet their reading and math goal; they either have to be proficient or they have to 1.5 years. When it’s complete, I will let you know where we end up. We’re having a Color Run on Saturday, May 12th. The price is \$13 and we have a promo code for the staff (LPELCSTAFF).</p>	
<p>Public Comment</p>	<p>N/A</p>	
<p>Announcement of Next GC Meeting</p> <p>Adjourn</p>	<p>Next GC meeting: April 24, 2018 at 5:30pm & Finance Meeting at 5:00pm</p> <p>Meeting was adjourned at 7:21pm</p>	<p>Julian Munoz asked for a motion to adjourn.</p> <p>Judy Griego motioned, Regina Sanchez seconded.</p> <p>-Julian Munoz called for a vote. GC approved unanimously by a vote of 5-0; 0 opposed; 0 abstained</p>

GOVERNING COUNCIL FIRST RESTATED BYLAWS

ARTICLE I MISSION STATEMENT

Together with parents and the community, La Promesa Early Learning Center Charter School, ("LPELC"), a New Mexico public charter school created pursuant to the Charter Schools Act, NMSA 1978 §§22-8B-1, *et seq.*, is committed to ensuring that culturally and linguistically diverse students thrive in an academic, family centered, developmentally seamless continuum of learning where high expectations, PRIDE, respect and empowerment meet grade level proficiency.

ARTICLE II NAME OF GOVERNING BODY AND SCHOOL

The name of LPELC's governing body shall be known as the "Governing Council," and referred to in these bylaws as "the Council" or the "Governing Council."

ARTICLE III EQUAL OPPORTUNITY

LPELC affirms its commitment to providing equal treatment of all of its students, parents and employees. Neither LPELC or the Council shall discriminate against any student, parent or employee on the basis of race, age, religion, color, national origin, ancestry, sex, physical or mental handicap, serious medical condition, sexual orientation, gender identity, or any other basis protected by law, with respect to his/her rights, privileges, programs, activities, and/or in the administration of its educational programs and athletics/extracurricular activities.

ARTICLE IV GOVERNANCE AND TRAINING

The Council has a responsibility to ensure that LPELC operates in accordance with all applicable laws and regulations, and meets its commitments to its authorizer, the New Mexico Public Education Commission ("PEC") and to the New Mexico Public Education Department ("NMPED") as reflected in its charter. Council members have a responsibility to be familiar with the terms of the LPELC charter and legal responsibilities of public schools. Council members must become educated about public school laws and applicable rules and regulations. All LPELC Council members are required to attend annual mandatory training that explains New Mexico Public Education Department rules, policies, and procedures, statutory powers, and duties of charter school governing bodies, legal concepts pertaining to public schools, finance and budget and other matters deemed relevant by the NMPED. In particular, the LPELC Council recognizes that the following New Mexico statutes and rules are applicable to public charter schools and each member commits to take necessary steps to become familiar with these provisions:

- o Charter Schools Act (NMSA 1978 §§ 22-8B-1 et seq.)

- School Personnel Act (NMSA 1978 §§ 22-10A-1 et seq.);
- Procurement Code (NMSA 1978 §§ 13-1-1 et. seq.);
- Open Meetings Act (NMSA 1978, §§ 10-15-1 et seq.);
- Public School Finance Act (NMSA 1978 §§22-8-1 et seq.)
- New Mexico Public Education Department regulations, (contained in Title 6 of the New Mexico Administrative Code).

To the extent LPELC has not specifically requested and been granted a waiver from a particular NMPED policy/regulation, those policies/regulations which have not been waived, shall apply.

ARTICLE V GOVERNING COUNCIL POWERS AND RESPONSIBILITIES

The primary powers and duties of the Council are to:

1. Develop educational and operational policies for the LPELC;
2. Employ LPELC's head administrator, who shall be referred to hereafter as the "Director," evaluate the Director annually, and set the salary schedule for certified/licensed employees;
3. Charge the Director with the responsibility of implementing the charter; the responsibility over all employment, salary, assignment, termination, and discharge decisions; carrying out LPELC's policies, procedures, facilities plans, budget, and such other directives and policies adopted by the Governing Council from time to time. The Governing Council shall not be involved in the day-to-day operations of the school;
4. Review, approve and monitor implementation of the annual LPELC budget;
5. Acquire, lease, and dispose of property, both real and personal to the extent permissible by laws applicable to public charter schools;
6. Initiate lawsuits or take all necessary steps to protect the LPELC's interests;
7. Consistent with LPELC's budget authority, approve contracts for the repair and maintenance of all property belonging to the LPELC or for which LPELC is contractually responsible to maintain and repair, which authority may be delegated to the Director up to an amount not exceeding \$49,999.00. The Governing Council shall approve all contracts for repair and maintenance, including leases, above \$50,000. The Director shall notify the Governing Council when the School enters contracts for repair and maintenance.
8. Enter contracts consistent with the LPELC approved budget for any service or activity that is required for LPELC to perform in order to carry out the educational program described in the LPELC charter. The Governing Council may delegate its authority hereunder to the Director for contracts not exceeding \$25,000, except in cases of employment contracts which shall be delegated to the Director consistent with LPELC's budget authority and the Council's adopted salary schedule;
9. Develop, adopt, and amend policies and procedures pertaining to the administration of all powers or duties of the Council and LPELC;
10. Accept or reject any charitable gift, grant, devise or bequest. Each particular gift, grant, devise or bequest accepted shall be considered an asset of the LPELC;
11. Approve amendments to the Charter prior to presentation to the PEC for approval;
12. Make application for available capital outlay funds;

13. Open other locations for operation of LPELC as consistent with the charter contract and as approved by the PEC;
14. Address problems through the applicable dispute resolution processes according to policies and procedures;
15. Review and consider recommendations submitted by the Director and other advisors to the Council;
16. Promote a cooperative relationship with its charter authorizer; to function in accordance with the New Mexico Charter School Act and resolve any dispute, which may arise between LPELC or its Council and PEC officials to the mutual benefit of the operation of LPELC and its authorizer; and
17. Such other powers and authorities as provided for by law.

ARTICLE VI

COLLECTIVE AUTHORITY OF COUNCIL

The Council will not be bound by any statement or action by an individual Council member, unless the Council, by majority vote in a properly convened meeting, delegates authority to that individual member to speak for or represent the entire Council. Unless acting pursuant to said express-delegated authority from the Council, no Council member shall undertake any individual action to implement any plan or action of the Council. When a Council member is assisting the Director with implementing school policies, programs or other directives of the Director or Council, in this role the Council member shall be considered a volunteer and have no special authority beyond that of a volunteer.

ARTICLE VII

COUNCIL MEMBERSHIP

1. Positions and Qualifications. LPELC Governing Council shall have no fewer than 5 (five), but no more than eleven (11) voting members. No member shall serve on the LPELC's governing body if he/she was a member of another charter school's governing body that was suspended or failed to receive or maintain their board of finance designation. The LPELC GC shall strive to have the following composition: at least one (1) parent who has a child currently enrolled in LPELC; with the balance of the council to be qualified individuals who have experience in business, education, law, finance, real estate and such other fields beneficial to LPELC's mission and the efficient, sound governance of LPELC. The candidates for positions on the Governing Council shall be considered based upon their professional skills, demonstrated collaborative and problem-solving skills and attitudes, their ability and willingness to devote substantial time and energy to serving on the Council (including the requirement that each Council member shall regularly participate in the activities of at least one Council committee), and their commitment to acting in the best interests of LPELC as a whole, rather than for the interests of any particular person or group. The Council shall determine, at its Annual Meeting each school year, whether the make-up of the Council shall be increased or otherwise changed.

2. Member Terms. Council member terms shall be two years. Terms of Council members begin as on the date of the Annual meeting at which the member was elected. If a member fills a vacancy, the member's term shall be for the balance of departing member's term. There shall be no limit on the length of a member's tenure on the LPELC Council.

3. Elections. Governing Council members shall be elected by a majority vote of the existing Council members and selected from the nomination presented by the Nomination Committee as defined herein. Elections of Council will be held during the Annual meeting unless an election is required to fill a vacancy.

4. Vacancies. A vacancy on the Council caused by an increase in the number of council members, a member's resignation, a member's removal by vote of the Council, or by expiration of a member's term, will be filled by majority vote of the remaining Council members. To fill any vacancy, the Council shall convene to appoint a Nominating Committee who will recommend candidates to fill the vacancy. If Council membership falls below five (5) the vacancy shall be filled within sixty (60) days from creation of the vacancy. If the vacancy cannot be filled within sixty (60) days, the Council will make a request in writing to the PEC for an extension. The Nominating Committee shall be comprised of two Council members who will make recommendations to the governing council regarding new members as outlined in the Governing Council Recruitment Plan. The Nominating Committee shall meet and solicit written applications, recruit potential candidates, and screen applicants and recruits for each of the positions on the Council to be filled. The Nominating Committee shall recommend candidates to the Council at a public meeting. The Council shall thereafter select new members by a majority vote. Elections of new members on expiration of a member's term shall be held during the Annual Meeting.

5. Notification of PEC. The Council President or his/her designee will notify the PEC within thirty (30) days of a member's resignation or designation of a new member and shall sign and submit the appropriate forms to ensure that the governing body continues to qualify as a Board of Finance. The new member must execute the required statements for Board of Finance designation to the NMPED.

6. Disqualifications/Nepotism Rule. In no event shall a Council member be an LPELC employee, spouse of another Council member, or have a contract for provision of services or property with LPELC. The Council will not initially employ as Director a person who is a Council member (unless the offer of employment is contingent upon such member's resignation from the Council), the spouse, father, father-in-law, mother, mother-in-law, son, son-in-law, daughter, or daughter-in-law, sister, sister-in-law, brother, brother-in-law, or sibling (collectively "family members") of any Council member. Upon petition by the Director, the Council may approve the Director's hiring of the Director's family members as LPELC employees by majority vote at a public meeting. Prior to approving the Director's request to hire a family member the Director shall follow the Council's Conflict of Interest Policy. Prior to voting on the Director's request, the Council shall carefully consider the potential impact on the integrity, efficiency, discipline, and public perception of LPELC in the employment of any person who is a family member of the Director or the parent of a currently enrolled LPELC student.

7. Attendance. Council members are expected to regularly attend Council meetings. If a Council member anticipates that he/she will not be able to attend a meeting, the Council member shall notify the President or designee of his/her impending absence in advance of the meeting. If a Council member, as a result of an emergency or illness, is unable to notify the President or designee of the Council in advance that he/she will be unable to attend a meeting, the Council member shall notify the President or designee in a timely manner following the meeting of the reason for his/her absence.

8. Removal from Council. A Council member may be removed by a majority vote of the remaining Council members for the following reasons:

- a. If a member misses two consecutive regular meetings or two out of six consecutive regular meetings except when such absence is due to exigent circumstances;
- b. If a member violates any policy or procedure adopted by the Council;
- c. If the Council determines that a member is not acting in the best interest or is otherwise obstructing the business of the Council;
- d. Violation of the member's duty of loyalty, care, or obedience to the school; or
- e. Any other ground the Council deems appropriate.

9. Resignations. A member shall state his/her intent to resign and the effective date of the resignation in writing to the Council President. A member's resignation shall be effective upon the date stated in the letter of resignation.

ARTICLE VIII OFFICERS OF THE COUNCIL

1. Officers of LPELC Council. The officers of the LPELC Council shall be a president, vice president and secretary. The Council may elect a member to serve as the treasurer as it deems necessary and appropriate. LPELC may, by a majority vote, create different categories of officers without requiring an amendment to these bylaws. The duties of certain officers are set forth herein. When the incumbent of an office is unable to perform the duties thereof or when there is no incumbent of an office (both such situations referred to hereafter as the "absence" of the officer), the duties of the office shall, unless otherwise provided by the Council, be performed by the next officer set forth in the following sequence: president, secretary, treasurer.

2. Election and Tenure. All officers shall be elected by a majority vote of the Council. Officers shall serve for one (1) year terms; and be limited to a maximum of two (2) consecutive terms. Regular election of officers shall take place at the Annual meeting of the LPELC Council or until the member's successors have been duly elected and qualified, or until their death, resignation, or removal. Officers' terms shall begin at the meeting immediately following the meeting of the Council at which the officer is elected.

3. Resignations and Removal. An officer may resign at any time by giving written notice to the president or to the secretary, the acceptance of such resignation shall not be necessary to make it effective. An officer may be removed by the vote of the Council whenever in its judgment the officer fails to perform the duty of his/her office or such other duties as appointed by the Council, or when the best interests of LPELC would be served thereby.

4. Vacancies. A vacancy in any office may be filled by a majority vote of the Council for the unexpired portion of the term of the officer being replaced.

5. President. The president of the Council shall preside at all meetings. She/he shall have the right, as other members of the Council, to make or second motions, to discuss questions, and to vote. The president of the Council may not take any action on behalf of the Council or LPELC without prior specific authority from a majority of the Council to do so. All communications addressed to the president shall be considered by him/her for appropriate action, for which consideration may include consulting with legal counsel, and consideration by the Council. The president shall sign legal documents as required by law and perform such other duties as may be prescribed by the Council. It is the president's responsibility to ensure that

Council members uphold their commitments/responsibilities to the school. The president is responsible for compiling the topics for business to be placed on the agenda.

6. Vice President. The office of vice president shall be filled by the past president to ensure institutional continuity. If the past-president resigns from the Council, the Council shall elect a vice-president. The officer in this position shall perform the duties of the president in the absence of the president or at the request of the president. In the event a vacancy occurs in the presidency, the past-president or vice-president will act in the capacity of the president until the office has been filled by a vote of the Council membership.

7. Secretary. As secretary to the Council, this office shall keep the minutes of the Council meetings, subject to the direction of the president; ensure that all notices are given in accordance with the provisions of the charter, Council policies, and as required by law; shall countersign, when required, all authorized contracts, deeds, leases, or other legal instruments; and in general perform all duties incident to the office of secretary and such other duties as from time to time may be assigned to the secretary by the Council. The Council may appoint a designee to assist with the responsibilities of the secretary as described herein, including recording and transcribing the minutes of the meetings, posting notices and agendas, and preparing packets for the Council's review. The secretary will review the minutes prior to presentation to the Council for approval. The secretary or the Council's designee shall be responsible for presenting the minutes to the Council at meetings.

8. Treasurer. If the Council votes to create the position of treasurer, the treasurer shall be familiar with the fiscal affairs of LPELC and keep the Council informed thereof in the event that the LPELC Business Manager is unable to so act. He/she will have knowledge of public school finance laws, rules, and policies and shall serve as the chair of the LPELC's Finance Committee and Audit Committee. He/she shall attend the PED Spring Budget Workshop and/or any other financial regulatory training recommended by the Council, Director, or the Business Manager. The treasurer shall have charge of and supervise receipts and disbursements of the Council, and shall keep or cause to be kept all business and transactions of the Council.

9. Compensation. The officers shall not be compensated for their services; however, they may be compensated for reasonable expenses in accordance with the New Mexico Mileage and Per Diem Act.

10. Directors and Officers Insurance. The Council may secure officers and directors insurance in excess of the coverage provided by the New Mexico Public School Insurance Authority upon appropriate approval of the Council and if provided for in LPELC's approved budget.

ARTICLE IX COUNCIL COMMITTEES

1. Standing Committees. The Council may establish standing committees, which may consist of Council members and non-Council members. Committee assignments and chairmanships will be determined by action of the entire Council, provided that at least one Council member shall serve on each committee. Standing committees of the Council shall include a Finance Committee and Audit Committee as defined by NMSA 1978 §22-8-12.3(2010); and a Nominating Committee, as defined in Article VII, Section 3. The time and place of all committee meetings shall be announced to the Council. Except for the audit

committee, all Council members may attend any committee meeting if the meetings are properly noticed pursuant to the Open Meetings Act when a quorum will be present.

2. School Council.

A. Each public school shall create an advisory "school council" to assist the school principal with school-based decision-making and to involve parents in their children's education.

B. A school council shall be created and its membership elected in accordance with local school board rule. School council membership shall reflect an equitable balance between school employees and parents and community members. At least one community member shall represent the business community, if such person is available. The school principal may serve as chairman. The school principal shall be an active member of the school council.

C. The school council shall:

(1) work with the school principal and give advice, consistent with state and school district rules and policies, on policies relating to instructional issues and curricula and on the public school's proposed and actual budgets;

(2) develop creative ways to involve parents in the schools;

(3) where appropriate, coordinate with any existing work force development boards or vocational education advisory councils to connect students and school academic programs to business resources and opportunities; and

(4) serve as the champion for students in building community support for schools and encouraging greater community participation in the public schools.

3. Director's Committees. The Director is empowered to establish committees within the school that report to the Director. The Director shall advise the Council about the purpose of the committees and activities affecting the school.

4. Ad Hoc Committees. The Council may appoint *ad hoc* advisory committees when and as determined to be necessary or advisable by the Council. Ultimate authority to make decisions will continue to reside with the Council. All Committees must consist of at least one (1) Council members.

5. Committee Functions. The function of Council committees will be fact-finding, deliberative, and advisory, rather than legislative or administrative. Committee recommendations that require school-wide policy changes must be submitted to the Council. The organization, responsibilities and rules of each committee created by the Council shall be reflected in a resolution approved by the Council. All committees shall keep written minutes of their meetings, and shall periodically present written reports to the Council containing committee recommendations. Committees shall comply with the Open Meetings Act, when applicable.

ARTICLE X COUNCIL MEETINGS

1. Council Meetings. The LPELC Governing Council will comply with the New Mexico Open Meetings Act, NMSA 1978 §10-15-1 et seq. ("OMA"). Regular meetings of the Council will be scheduled as determined to be reasonable and necessary for LPELC and set forth in the Council's annual OMA resolution. Council meetings will be held at LPELC at 7500 La Morada Pl, NW, Albuquerque, New Mexico, 87120, or such other location as may be determined by the Council. Special meetings of the governing body may be called by the Council president or at the request of a Council member, in accordance with the OMA. Emergency meetings will be called only under unforeseen circumstances that demand immediate action to protect the health,

safety and property of citizens or to protect the public body from substantial financial loss, and in accordance with the OMA. The Council shall consider at least once annually what constitutes reasonable notice for all regular, special, and emergency meetings as contemplated by the New Mexico OMA and, thereafter, pass an appropriate resolution adopting policies and procedures for complying with the Act. The Resolution shall be posted for public information.

2. Council Agenda. The President of the Council shall set the council agendas. A request to have an item placed on the agenda must be submitted in writing to the President at least 48 hours prior to the required time the agenda must be posted. The President or designee shall provide a copy of the agenda and strive to provide all documentation to be considered by the Council at the meeting to each Council member at least 72 hours prior to the meeting. The agenda shall be posted for the public in accordance with the OMA.

3. Council Record. A record of all actions of the Council will be set forth in the official minutes of the Council. The minutes and recordings will be kept on file pursuant to New Mexico record retention requirements. The Council will maintain a separate handbook of its minutes and resolutions passed by the Council which shall be available for public inspection.

4. Council Minutes and Records. The Council may delegate responsibility for taking minutes of all Council meetings to a designee of LPELC's administrative staff who shall provide thereof a draft copy of the minutes to the Council secretary prior to the next regular meeting of the Council. The secretary shall present the draft minutes for approval at the next regular Council meeting. The Director or his/her designee shall also supervise the Governing Council handbook of resolutions passed by the Council and the indexed record of action. A draft copy of the minutes shall be made available for public review by no later than ten (10) days after each meeting of the Council.

5. Quorum. A quorum shall consist of a simple majority of Council members in office. When a quorum is present, any action may be taken by a majority vote of those members present.

6. Procedure. Roberts' Rules of Order, newly revised, will govern the Council, except when in conflict with applicable laws or regulations, which then prevail. Most action items are handled by appropriate motion procedures.

7. Attendance via Telephone Conference Call. Except to the extent otherwise provided by law, any meeting of the Council may be attended by any of the Council members by means of a conference telephone (or similar communications equipment) when it is otherwise difficult or impossible for the member to attend the meeting in person, provided that each member participating by conference telephone can be identified when speaking, all participants are able to hear each other at the same time, and members of the public attending the meeting are able to hear any other member of the Council who speaks during the meeting. Such attendance shall constitute presence by the Council member as if in person at such meeting and for purposes of determining a quorum. Any action taken by the Council at such meeting shall constitute a valid action of the Council.

ARTICLE X CONFLICT OF INTEREST

Governing Council members shall comply with the Conflict of Interest Policy passed by the Council. Each Council member shall complete an "Annual Disclosure Statement," in which he/she is responsible for disclosing to the Council the existence of any direct or indirect interest

in a LPELC transaction. Failure to make such disclosure shall be grounds for voiding the transaction, at the discretion of the Council.

ARTICLE XI

COUNCIL MEMBERS' ETHICAL OBLIGATIONS AND DUTIES

1. Misuse of Position. A Council member shall not use his/her position at LPELC to attempt to influence the decision of any LPELC employee to grant special treatment to (a) the child or ward of the member, (b) any relative of the member, or (c) any "Family Member" as defined in the Council's Conflict of Interest Policy. Every Council member and every LPELC employee who is a parent or ward of a LPELC student shall inform his/her child that he/she is required to follow all rules, policies and procedures applicable to LPELC students, that the student is not entitled to special treatment by virtue of the relationship with a Council member or employee, and that any attempt to seek such special treatment may result in disciplinary action.

2. Commitment to Collaboration. All Council members shall work collaboratively with each other with the sole goal of achieving LPELC's educational mission. The Council has been constituted so as to include a broad spectrum of experience and perspectives, and every Council member shall be afforded the opportunity to express his/her opinion, in a professional manner, about matters before the Council. Council members shall refrain from non-constructive or personality-based comments that do not advance LPELC's mission. Because the Council makes decisions as a deliberative body, it is expected that, except in extraordinary circumstances, Council members will voice their opinions to other Council members about Council matters in the context of Council and/or committee meetings, rather than in private communications among Council members.

3. Confidentiality. Council members shall be expected to keep confidential any deliberations or discussions that take place in closed session meetings. It is expected that Council members will raise concerns or share information about closed session meetings within the context of Council and/or other committee meetings with other members of the Council and appropriate staff members only. A member's obligation to maintain confidentiality shall survive the Council' member's tenure on the LPELC Council.

ARTICLE XII

MISCELLANEOUS

1. Policy Adoption. Adoption of new policies or the revision or repeal of existing policies is solely the responsibility of the Council. Proposals regarding policies may originate from Director, a Council member, Council advisors, or committees formed by the Council for the purpose of investigating and developing policy. Staff members, students, civic groups, parents, or other interested citizens may request that a Council member or the Director sponsor a proposed policy.

2. Amending Governing Council Bylaws. Any section or subsection of the Governing Council Bylaws may be altered, suspended, or revoked only by 2/3 two thirds of a quorum vote of the Governing Council.

3. Signatory Authority. The Governing Council may, by a majority vote, delegate authority to sign contracts as described by resolution, to the Director consistent with Article V,

paragraph 7 and 8. All checks must be signed by two authorized individuals, neither of which may be LPELC's business manager.

4. Dissolution of the Charter. If deemed advisable by the Council that LPELC's charter should be dissolved, LPELC, in collaboration with the PEC and the New Mexico Public Education Department, shall devise an appropriate plan for closing the school and transferring assets as required by the New Mexico Charter School Act and such other applicable laws and regulations.

CERTIFICATE OF ADOPTION

The undersigned hereby certifies that these First Restated Bylaws were duly adopted by a two-thirds majority vote of the LPELC's Governing Council on December 27, 2016 and are intended to replace and repeal all previous bylaws and amendments thereto adopted by this Council.

REV. Date: March 20, 2018

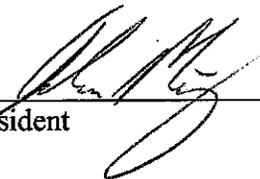
By: _____ Date: _____
President

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By: 

President

LPELC GC Mentoring Checklist

New Member Andrew Mathis Date Elected 10/24/2017
Mentor Assigned Judy Griego Date Assigned 10/24/2017

Tour of Facility Dated Conducted 11/28/2017

GC Board Manual Provided Date Provided 11/28/2017

GC Board Manual Reviewed Date Reviewed 11/28/2017

PED GC Board Training List Date Provided 12/7/2017

GC Board Training Required (10 hrs) Date Completed _____

Charter Contract, Material
Terms & Amendments (3 hrs)
completed on 12/12/2017

Miscellaneous Info Andrew is currently scheduled to
attend the Governing Body Intro for new
members in April.

Judy M Griego
Signature of LPELC Mentor

3/23/2017
Date



LPELC GOVERNANCE COUNCIL FINANCE COMMITTEE & REGULAR MEETING AGENDA

Tuesday, February 27, 5:00 & 5:30 PM

**La Promesa Early Learning Center, 7500 La Morada NW, Albuquerque, NM 87120,
Building F Conference Room**

LPELC Finance Committee Meeting – February 27, 2018 5:00 PM

- I. Call to Order
 - a. Roll Call – Establish Quorum
 - b. Approval of Agenda
 - c. Approval of January 30, 2018 Finance Committee Minutes
- II. Special Issues (Discussion/Action)
 - a. Budget Report Updates
 - b. Review of BARS

LPELC Regular GC Meeting– February 27, 2018 5:30 PM

- III. Call to Order
 - a. Roll Call – Establish Quorum
 - b. Approval of Agenda – discussion/action
 - c. Approval of January 30, 2018 Meeting Minutes
- IV. Special Issues (**Discussion/Action**)
 - a. Budget Report
 - b. Approval of BARS
 - i. 0021-D
 - ii. 0022-I
 - iii. 0023-M
 - iv. 0024-I
 - v. 0025-D
 - c. Review of New Board Member Application
 - d. Facilities Update and YDI Proposal
 - e. Approval of Facilities Master Plan
 - f. GC Training Tidbits
 - g. Approval of K-3 Plus Application
 - h. Performance Framework Updates
 - i. Corrective Action Plan (CAP) Updates
 - i. Approval of Head Admin. and Gov. Council Evaluation Tools
 - ii. Third Party Data Analysis Contractor
- V. Consideration for Approval to Convene in Executive Session Pursuant to NMSA 1978, Threatened or pending litigation concerning former school employees. Section 10-15-1(H)(7); Purchase, acquisition or disposal of real property or water rights. Section 10-15-1(H)(8); Deliberations about the issuance, suspension, renewal or revocation of a license.

Section 10-15-1(H)(1). (Discussion/Action)

- VI. Reconvene to open session; Statement of closure
 - VII. Action as necessary from closed session – discussion/action
 - VIII. Public Comment
 - IX. Announcement of Next LPELC GC Meeting – **March 27 2018, 5:30 pm**
 - X. Adjournment
-

STATEMENT ON OPEN FORUM FOR PUBLIC COMMENT

The LPELC Governing Council welcomes public comments during the “Public Comment” portion of the governing council meeting agenda. Individuals wishing to make public comments shall complete a Public Comment form and submit it to the Council President prior to the "Public Comment" section of the meeting. Individual oral presentations will be limited to 5 minutes, unless extended by the Council President.

STATEMENT OF NON-DISCRIMINATION

LPELC does not discriminate on the basis of race, color, national origin, sex, religion, age or disability in employment or the provision of services. Persons requiring special accommodations should contact the administrative office at 836- 7706 at least 24 hours prior to the meeting.

LA PROMESA EARLY LEARNING CENTER
Finance Committee Meeting Minutes
Date: February 27, 2018

Board Members Present	Regina Sanchez, Brenda Baca	
Absent		
Others in Attendance	Chris Jones, Danielle Miranda, Alyssa Lucero, Baylor Del Roasrio	
QUORUM	<u> X </u> YES <u> </u> NO	
Meeting called to order	Regina Sanchez called the meeting to order at 5:15pm	
Item	Discussion	Action/Recommendation
Approval of the Agenda	No discussion.	Regina Sanchez called for a motion to approve the agenda for the finance meeting. Brenda Baca motioned. -Regina Sanchez called for a vote. Finance Committee approved unanimously by a vote of 2-0; 0 opposed; 0 abstained
Approval of Minutes	01/30/2018	Regina Sanchez called for a motion to approve the minutes from the 01/30 finance meeting. Brenda Baca motioned. -Regina Sanchez called for a vote. Finance Committee approved unanimously by a vote of 2-0; 0 opposed; 0 abstained
Budget Report Updates	<p><u>Lucero:</u></p> <ul style="list-style-type: none"> • Page 1- Revenue Report as of January 31st: Actual YTD column is \$2,921,568.47 is all revenues received for the year and Available \$2,762,820.45 is what we expect to receive. We did get the SEG increase of about \$22,000; these reports do not reflect that yet and I do have a BAR to present to you for that. • Pages 2-7- Expenditures Report as of January 31st: Operational Total is \$316,057.35 available and again we have to subtract that \$229,000 of emergency reserves, with that subtracted there is actually about \$87,000 available for the rest for the year. We do have to add in that \$22,000 of the SEG increase, so that will go up for next month. Besides Operational all other funds should be positive. Again we are waiting for the IDEA-B Award Letter and that should come in next month. • Pages 8-9- Bank Account Register Activity Report: This shows all checks that came in and went out for the month of January. There was about \$173,000 more in deposits than in withdraws; that is a good thing for us for keeping more money than spending it. • Pages 10-12- Outstanding PO's Report: These are all open purchase orders as of early February. The PO's listed as 'Dollar' type are regular, monthly expenses that receive multiple invoices for and 'Regular' type PO's are one-time expenses. • Page 13- Bank Reconciliation: Ending balance \$930,902.34. If you notice there is a Variance in the GL due to payroll (direct deposit) clearing bank on 01/31/2018 but recognized in system on 2/2/2018. Item will clear systematically and no action or entry is needed to correct. • Page 14- Cash Summary Report: If you recall last month, Mike brought you the Cash Transfer Request and we approved that and it went through. So if you notice Operational is now negative \$122,180.90 because of that Cash Transfer; it did clear up all those other funds but that does leave Operational negative. Just a reminder that if the insurance claim does not come through, the school will be expected to set aside \$245,000 in restricted expenditures as we build the next budget for FY 19. <p><u>Jones:</u> We had a call with NMPSIA last week, they asked a series of questions and they're now requesting some documentation about former employees and from there they're going to establish their understandings and decide if they can move forward with processing our claim. They still need to determine the claim amount; if they are able to reimburse the school that would put us back on track. We have made progress in that it's now to the Forensic Accounting Firm; we're getting closer and closer.</p>	
Review of BARs	<p>BARs for consideration:</p> <ol style="list-style-type: none"> 1. 528-000-1718-0021-D 2. 528-000-1718-0022-I 3. 528-000-1718-0023-M 4. 528-000-1718-0024-I <p><u>Lucero:</u></p> <ol style="list-style-type: none"> 1. Decrease: from the final Instructional Materials allocation of \$159 (decrease from the budget) 2. Increase: to recognize the revenues received for the Medicaid Fund \$4,862 3. Maintenance: adjust any negative lines in the Operational Fund. There is not an increase or decrease of cash with this bar, it's just simply moving budget around. 4. Increase: SEG final allocation of \$22,276 increase to the Operational fund. <p>*Meeting was adjourned at 5:31pm</p>	

LPELC GC Meeting Minutes

Date: February 28, 2018

Board Members Present	Julian Munoz, Regina Sanchez, Brenda Baca, Andrew Mathis	
Absent	Judy Griego	
Others in Attendance	Chris Jones, Danielle Miranda, Alyssa Lucero, Patty Matthews, Baylor Del Roasrio	
QUORUM	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	
Meeting called to order	Julian Munoz called the meeting to order at 5:36pm	
Item	Discussion	Action/Recommendation
Approval of the Agenda	<p>Remove items and move to next meeting:</p> <ul style="list-style-type: none"> • BAR 528-000-1718-0025-D • GC Training Tidbits • Approval of K-3 Plus Application (application is incomplete and pending the guidance of the K-3 Plus department) 	<p>Julian Munoz called for a motion to remove 3 items from agenda. Andrew Mathis motioned, Regina Sanchez seconded.</p> <p>-Julian Munoz called for a vote. GC approved unanimously by a vote of 4-0; 0 opposed; 0 abstained</p> <p>Julian Munoz called for a motion to approve the amended agenda. Andrew Mathis motioned, Regina Sanchez seconded.</p> <p>-Julian Munoz called for a vote. GC approved unanimously by a vote of 4-0; 0 opposed; 0 abstained</p>
Approval of Minutes	01/30/2018	<p>Julian Munoz called for a motion to approve the 01/30 minutes. Brenda Baca motioned, Regina Sanchez seconded.</p> <p>-Julian Munoz called for a vote. GC approved unanimously by a vote of 3-0; 0 opposed; 1 abstained</p>
Discussion/Action Items		
Budget Review	<p><u>Lucero:</u> Looking at your reports, Page 1- Revenue Report as of January 31st: Your Actual YTD column is \$2,921,568.47 is all revenues received for the year and Available \$2,762,820.45 is what we expect to receive. We did receive an SEG increase of about \$22,000 and is not reflected in this report but we do have a BAR and you'll see that next month. Moving on to Page 2, Expenditures Report as of January 31st: Operational Total is \$316,057.35 available but after you subtract that \$229,000 of emergency reserves, with that subtracted there is actually about \$87,000 available for the rest for the year. Besides Operational all other funds should be positive. If you look at IDEA-B on Page 4, it is a negative \$33,657.43 and we expect to receive an Award Letter and that should come in next month to adjust that. Page 8- Bank Account Register Activity Report: These are all checks that were paid out and all deposits that came in for the month of January. I did point out to the Finance Committee that there was about \$173,000 more in deposits than in expenditures; that is something that we like to see. Pages 10-12- Outstanding PO's Report: This report is as of early February. The PO's listed as 'Dollar' type are regular, monthly expenses that receive multiple invoices for and 'Regular' type PO's are one-time expenses. Page 13- Bank Reconciliation: You'll notice that there was a \$42,861.86 Variance and that is just a systematic error that was due to payroll (direct deposit) clearing bank on 01/31/2018 but recognized in system on 2/2/2018. Item will clear systematically and no action or entry is needed to correct. Page 14- Cash Summary Report: You'll notice the Operational SEG fund is negative \$122,180.90. That is due to the Cash Transfer that the GC approved last month. That was to fix all funds that we weren't ever going to receive any reimbursement for from past mistakes. Again, Mike wanted me to point out that unless the insurance claim does not come through the school will be expected to set aside \$245,000 in restricted expenditures as we build the next budget for FY 19.</p> <p><u>Munoz:</u> I thought that the \$229,000 that we had in reserve was going to take care of all those negative funds?</p> <p><u>Lucero:</u> That is what the \$229,000 did take care of but we have to have \$245,000 in the Operational fund to show that the finances have been corrected, that there is no longer mismanagement of funds and we are in the positive. They are 2 separate things.</p> <p><u>Munoz:</u> I discussed with Mike Sr. that we were not going to be having to do that again. Because he cannot operate; he has no curriculum. Can you email/text Mike saying that we do have concerns regarding that and who is putting that \$245,000 in place? This is going to be interpreted that we are still negative \$245,000 from previous mismanagement.</p> <p><u>Jones:</u> We will have to get with you guys and get some more information. I know you said that they are 2 separate things and I know that we are trying to reconcile something that happened before with those negative fund balances. But now I'm trying to figure out where the additional \$245,000 is coming from and what's that the result of? Because when you look at it, it means we are \$500,000 in the red and that is not the impression I want.</p> <p><u>Munoz:</u> Let's just get more information from Mike before we go any further. If you can email Mike and include us along with Patty in the email.</p>	

<p>Approval of BARs</p>	<p>BARs for consideration:</p> <ol style="list-style-type: none"> 1. 528-000-1718-0021-D 2. 528-000-1718-0022-I 3. 528-000-1718-0023-M 4. 528-000-1718-0024-I <p><u>Lucero:</u></p> <ol style="list-style-type: none"> 1. Decrease: from the final Instructional Materials allocation of \$159 (decrease the budget) 2. Increase: to recognize the revenues received for the Medicaid Fund \$4,862 (for ancillary services) 3. Maintenance: adjust any negative lines in the Operational Fund. There is not an increase or decrease of cash with this bar, it's just simply moving budget around. 4. Increase: SEG final allocation of \$22,276 increase to the Operational fund. 	<p>Julian Munoz called for a motion to approve BARs #0021, #0022, #0023, and #0024. Brenda Baca motioned, Regina Sanchez seconded. -Julian Munoz called for a vote. GC approved unanimously by a vote of 4-0; 0 opposed; 0 abstained</p>
<p>Review of New Board Member Application</p>	<p><u>Munoz:</u> A couple of weeks ago, we had a Mrs. Bustos that wanted to join the board. Unfortunately, we can only have 5 members at this point, so we can't have her be a board member. But I think Ms. Judy said she was going to keep her as recruitment for next year, so if we need to we can expand the board to what we originally had of 7. Ms. Judy also said she would keep her in the loop, so she can have an idea of what we do.</p> <p><u>Matthews:</u> Mr. Chair and members of the board, since you have a member of the division here, I have a question about that. Let's just say hypothetically that their bylaws actually do state that they can have more than 5 members, just because they articulated at the beginning of the year that they would have only 5 or whatever number they chose, what's preventing them from coming to the commission and stating "we would like to increase that number" and why would they need to do an amendment?</p> <p><u>Del Roasrio:</u> I don't know if there is anything prohibiting it. Like you had said, obviously if it's in the bylaws; statute requires 5 minimum. I don't know if there is anything prohibiting that, saying if you said this year you'd only have 5 and decide to have 7.</p> <p><u>Matthews:</u> Well I know there is not but I just wondered internally what the protocol is because lots of boards need more members, if they want to have a really working board. So if they have a fabulous candidate, who wanted to increase, it seems quite artificial to limit a charter school.</p> <p><u>Munoz:</u> I would love to have an extra member; it would show growth of the board. It would be a positive thing when we go to the PEC saying there are qualified people who are interested in the board.</p> <p><u>Matthews:</u> There should be a pretty easy process to say our bylaws say 7 and we're letting you know as of this meeting we're adding one more. It should be a written notice verses having to go to the commission. They don't have to amend their charter because their bylaws actually state it. That's just a question I have and I can tell you that almost every time I come to this board they have people interested and wanting to be on it. I would like to know the answer and because it's not in the law, I can't really give an answer.</p> <p><u>Del Roasrio:</u> I think it's a good question. Laurel Piece in our division is in charge of that area like governing board questions and issues.</p> <p><u>Munoz:</u> As far as this goes, if we can get her on the board sooner rather than later it would be better. Ms. Judy is going to keep her around, invite her to meetings, and give her an overall background of this is, what we do and what's required.</p> <p><u>Jones:</u> First of all this is a part of our Recruitment and Selection Process, it was a part of the Corrective Action Plan that we do vet anyone interested with our board. With this individual, Mrs. Bustos, what we discussed is perhaps adding her to a pool, having her come out and do a presentation and then once we're able to get some sort of answer on increasing the board, we can do that.</p> <p><u>Munoz:</u> I can send Ms. Pierce an email asking for clarification on the process.</p>	
<p>Facilities Update and YDI Proposal</p>	<p><u>Jones:</u> You're looking at a letter from YDI, it's a proposal that they've recently made. YDI is a partner of ours, who started the charter with Dr. Maestas some time ago. They do provide a service in which they have a 3 year old program, called Head Start. Head Start partners with us, so that we have a pipeline of students who may apply and enter our lottery system for Pre-School and then they eventually enter our Kindergarten program. They are proposing that we allow them to expand and the expansion would be early Head Start. Currently, they utilize 2 classrooms and a hallway with restrooms; they proposed that they use 2 additional classrooms. They're proposing right now that we take them on a walkthrough with their CFO because there is some interest from YDI to lease out the entire facility. Now there are several steps that we have to go through in order to lease or dispose of real property. But I wanted to give you some information about the proposal that has been made and we should have additional information in the coming weeks. The walkthrough will be held on Friday morning.</p> <p><u>Matthews:</u> You had asked me what you have to do with regard to disposal of and/or leasing the Central property. It's governed by the State Board of Finance rules on how a charter school would dispose of property. They just sort of throw or apply rules that really just say school district and in this case I am going to read the regulations, literally because it says district in some places and charter school in other places. So just very quickly, if you sell the property you have to go through a process that requires you to submit to the State Board of Finance various documents but most what it requires is an appraisal. I don't know if we got an appraisal yet but the first thing you need to do is get that appraisal process going. That appraisal will have to go to Tax and Revenue to have its blessing and then we submit to State Board of Finance. So just as a time span you're looking at a minimum of 2 months from the time you actually have the appraisal. It takes time; it's not going to happen overnight. It would be lovely if you could find another charter school and/or some other public entity that wants it because then you wouldn't have to get an appraisal and we just have to go to the State Board of Finance.</p> <p><u>Jones:</u> We started to work with someone from Maestas & Ward and she did give us a general appraisal but I don't think it's an official appraisal; it's like a Fair Market Value Report. At the next meeting, I will have more information for you.</p>	

<p>Approval of Facilities Master Plan</p>	<p><u>Jones:</u> Since last year, we've been working on a Facilities Master Plan with The Design Group and the PSFA. They were gracious enough to give us an extension on the completion of the Facilities Master Plan and our committee has worked since last April to complete it. A Facilities Master Plan is required to be completed every 5 years. We have a lot of good ideas and it started with the committees input on prioritizing all of the needs that we have here at La Promesa. It does only encompass this campus right now; we're focusing on this facility trying to make it our home. Ultimately, what they do with the Facilities Master Plan is they take a look at your program and what are your goals for your program. We had a steering committee and we had to provide information about our program. We shared with them our demographics, enrollment information, specifics about our dual-program, and we gave them a wish list. Through this entire planning process, we identified a couple focal points for our school:</p> <ol style="list-style-type: none"> 1. Student Safety: we identified a need for landscaping between the buildings. 2. Acoustics: the noise level in our cafeteria is unbearable. 3. Gymnasium Space: build out a building for PE and Art. 4. Outdoor Field: open space can be used for recess, sports, parent events, etc. <p><u>Matthews:</u> If in the long run you could acquire the facility and you could own it, you could do those improvements using the capital outlay, SB9 and HB33 dollars. It is possible right now, as a pure tenant that you could do some things that are not potentially permanent fixtures to the building but anything permanent you could not.</p> <p><u>Jones:</u> The total bill for this was about \$10,000 and we had to pay for that immediately. There are many parts to the plan, please review it and let me know if you have any questions. As a body you can decide on what we can and should invest in right now.</p>	<p>Julian Munoz called for a motion to approve the Facilities Master Plan.</p> <p>Andrew Mathis motioned, Brenda Baca seconded.</p> <p>-Julian Munoz called for a vote. GC approved unanimously by a vote of 4-0; 0 opposed; 0 abstained</p>
<p>Performance Framework Updates</p>	<p><u>Jones:</u> I wanted to give you an update on the most recent Monitoring Visit. I want to take you through the Web EPSS and it's an online portal that we use for many things like monitoring tools and applications. On the Monitoring Tool you can see all the areas that you're doing well with and all the areas that are in need of improvement based on the Monitoring Visit from the CSD. One of the things that we needed to improve on was the NM Dash Plan. The CSD is using the NM Dash Plan and that online system to evaluate the progress we are making toward school turnaround; they go in and monitor our implementation of the plan and then we're given feedback. The problem that I'm having with this plan is that we received a 'far below the standard' because 'the school did not submit its draft plan to the Priority Schools Bureau and to the CSD to Icela Pelayo by October 16th as required'. Icela had just come on and nowhere in the PEC minutes does it specify that we had to send this to Icela; it was just to be submitted to the Priority Schools Bureau in which it was. For that reason, it falls 'far below the standard' and that's final; those little things are what I have a problem with because it was not communicated to the school that we needed to submit to Icela. We are not allowed to respond as of now but there are a couple of things we can do. For example, they are asking for us to submit screenshots of what I just showed you, although they can access it directly.</p> <p><u>Matthews:</u> I don't understand why the division would demand dual-reporting if they could look themselves. The whole intent of that provision was not to have the schools duplicate reporting requirements and it's in the contract and yet it's been largely ignored. Chris and I need to go through the monitoring instrument together and push back on anything that he believes he has done correctly and demand that is be resolved and if it's not resolved than we push back. This is my advice to schools that if you get a monitoring visit and you disagree with the outcome, you need to push back. We need to collectively put all the issues together and write a letter to the Commission and if that doesn't work then we go forward with the Dispute Resolution Process.</p> <p><u>Jones:</u> For me the major concern is our circumstance, I wouldn't be as up in arms if it were not for the potential revocation and the scare. I want to show Baylor the Monitoring Tool that was developed by the board with Mrs. Matthews's help. So we have our Performance Framework built out into these tabs; we are able to use this to ensure that we are satisfying our Performance Framework and to also provide any documentation that aligns with what we have claimed. So now when I'm making the connection to the Monitoring Tool it's a lot easier for them to make sense of. The next concern is McKinney-Vento under Title 1. They're asking for me to provide evidence that I have been tracking services that have been provided to students identified as homeless. I did submit to them a tracking form and it's still apparently insufficient and now I need to figure out what's the next step. During the Monitoring Visit, they did say they were going to share things from other schools but I haven't received anything quite yet. I will reach out to other schools and see what they're using. During the exit meeting, they told me that if I submit in a timely manner then they can give me the 30 days to remedy the problem. The next concern has to do with Gifted Services. We have one student who requires gifted services and his mother knew at registration that we did not have a gifted instructor. I have made an effort; I reached out to ACES and have run ads in Craigslist to get a part-time gifted instructor and they just are not available at this time. I did upload all the communication between myself and ACES. But now it's asking for the evidence that demonstrates that the Gifted Endorsement instruction has been successfully procured and below it says a waiver. I reached and there is not such a waiver for someone who has a Special Education license to work off of a gifted endorsement. I'm going to see if Rebecca Reyes will respond to me. However, this is going to be one that we probably won't resolve this school year. Right now, I sent something to my staff seeing if they wanted to go to a summer institute to gain that certification but that's still a year long process.</p> <p><u>Del Roasrio:</u> I think it may be a waiver for a long term sub or an endorsement for someone teaching over 45 days; I think that may be what Icela meant by a waiver. There are a lot of waivers but I believe it's the one for someone who is licensed but unendorsed.</p> <p><u>Jones:</u> So hopefully we'll get some clarification from Ms. Reyes. The next thing has to do with the January Agenda and Announcement and that they weren't uploaded in a timely manner online. They are posted in the reception room and that is what we said in our bylaws. But it says we need to become compliant. The next item has to do with our bylaws and it's saying that we must revise and resubmit them based on the CAP. It looks like the area of concern is the "New Recruitment and Selection Process". Do you remember we had a conversation after we analyzed the bylaws and we said it meets the requirements as specific within the CAP?</p>	

	<p><u>Matthews:</u> No one bothered to take a look at what we did and we said we revised them to amend what they wanting us to amend. We submitted the bylaws at the October Meeting; we submitted all of the documentation and there was no full closure. One of the suggestions I was going to make is to go back and formally address the Commission through a letter saying “On our October meeting, we presented you with all of this information and we need closure to say that we’ve complied with that part of the CAP”. Because that’s exactly what I was afraid of is you would have things the Division would identify as not completed, when in fact we thought we had done what we were asked to do at the October Meeting.</p> <p><u>Munoz:</u> In order to get this resolved, we need to write a letter to the Commission stating that we presented the information.</p> <p><u>Jones:</u> So it’s asking us to provide evidence that its bylaws have been updated to include the Nominating Committee as described in the Recruitment Plan and the other CAP required changes are also reflected; so that would be apparently uploading what we have. Maybe the bylaws weren’t updated on the website and maybe that was an error on my part and I just need to re-upload them. I don’t know and I will take a look at them. The other one is evidence of implementation of the Recruitment Plan and we need to take a hard look and maybe ask for clarification about what that means.</p> <p><u>Matthews:</u> Why would they be actively recruiting when they cannot bring anyone on? I think submitting the minutes of your meeting and it’s on your agenda.</p> <p><u>Jones:</u> The next thing is the evidence of evaluation tools and it says that they’ve been presented at the February meeting and that the minutes clearly indicate the discussion on the item. They also want to see a copy of the tools and they’re going to see if they conform to the Cap requirements. When we submit that evaluation tool, it’s very likely it’s not going to meet the standard and then we’re going to be chasing our tails.</p> <p><u>Munoz:</u> At this point, the evaluation tools were created by a PEC approved contractor and if it doesn’t meet what they want, then it’s on them.</p> <p><u>Matthews:</u> Here’s the criteria, we will have a problem if they are going to come in and take the tool from us and say it’s not good enough. First of all, that’s the first point because they agreed to the contractor. The CAP specifically says ‘for at least the next 2 years the school must contract with a third-party to work with the board to develop an evaluation tool and train the counsel on how to appropriately evaluate the principal. The tool must address academic, financial performance and leadership with both the principal and the board.’ It does not say that the tool must be approved by the Commission or the Division at all. I would assume that the most the Division could do is say “Does it have governance? Does it have all the categories that are required” but to come in and take it apart and say it’s not an appropriate evaluation tool is not within the provisions.</p> <p><u>Jones:</u> There are 13 compliance concerns and several of them relate to the audit which is understandable. There are some that I’m confident we can resolve as long as they accept what I submit. Others like the School Letter Grade and NM Dash Plan I am more concerned about.</p>	
<p>Corrective Action Plan (CAP) Updates</p>	<p>Approval of Head Admin. And Gov. Council Evaluation Tools:</p> <p><u>Munoz:</u> Shelly says that if we approve the evaluation tools, then she is going to have training in March or April to go over them. Some of these questions are very subjective and we need concrete examples of what certain items mean. Can you prove that you have done these things?</p> <p><u>Sanchez:</u> Maybe we should come in and spend some time at the school and see what the kids are doing. I don’t know what is happening in the school unless I come in and see.</p> <p><u>Jones:</u> What is acceptable evidence in terms of quantity? For example, if I give you 1 example does that give me a 1 or if I show you 5 examples does that give me a 5? I don’t know how the difference between Unsatisfactory and Far Exceeds Expectations. #10 for Staff Retention: I am already at a disadvantage because this is not the school to come to and it’s difficult to find staff. So when you talk about top performers, what are the criteria to be considered for that? So not only are you evaluating me but also my current staff. #9- Incorporates the diversity of the student population in making curricular and school policy decisions: I can provide you with a reading list for next year and how we’re using Title 1 funds to develop a supplemental reading list mandatory for all grade levels in Spanish and English and school policy decisions- if we have a school justice program. Those are 2 examples that come to mind but would that be sufficient and how would I rate?</p> <p><u>Munoz:</u> Some things we can use data for like academics and we can give him a score based on that data. But some of the other things are subjective. This is something that we are going to be graded on ourselves. She’s going to provide more training on this but if we don’t feel comfortable doing this evaluation tool, we’re going to get ripped to shreds.</p> <p><u>Mathis:</u> One thing that gets me uncomfortable is we’re expected to approve this tool and then she’ll come and explain it to us; it seems a little backwards.</p> <p><u>Baca:</u> Yeah, I have some questions too.</p> <p><u>Munoz:</u> Here is what we need to do as a board we don’t have to approve this as is. We can go back saying per our discussion in the board meeting, these are questions that we have that need to be answered before we approve the training session. At this point, I do need your feedback so I can email her back saying what we need to incorporate into the tool so we can approve it.</p> <p><u>Mathis:</u> Do you feel that this evaluation tool was designed specifically for our institution or is this just the one that she has in her pocket?</p> <p><u>Munoz:</u> No, this is all based off of guidelines in NM State Laws but it wasn’t specific for this school. I had her incorporate some stuff from the framework like financial and academic performances in order to say we are hitting those. But at this point, if you still have questions give them to me and I will compile them and send them to Shelly and say we need them to be incorporated before we approve. That’s within our right, correct? I asked her to come to this meeting but she wanted us to talk about it first. When do we have to have this approved?</p> <p><u>Matthews:</u> My first question is does it hit all the requirements of the CAP, as far as the topics? I’m thinking that perhaps it makes sense that you do a preliminary on the condition that she come and present and answer questions. Then we would have a revised tool but we have to have it done by x</p>	

	<p>date, you have to have it pretty soon because the year is almost over.</p> <p><u>Munoz:</u> I sent the CAP requirements to Shelly and told her we need to incorporate this into the evaluation tool.</p> <p><u>Mathews:</u> For the purpose of Chris responding to the CSD, I think you could do a preliminary approval and just say that we're approving a preliminary draft and that we're asking the contractor to come in and present and maybe have a Special Meeting for this. I think you do need to have a discussion about how do you get a 5 over a 4 because that seems rather arbitrary. I think she described fairly well what she meant by 1, 2, 3, and 4. I think it's hard if you don't know specifically what evidence you should be considering.</p> <p><u>Munoz:</u> I just want something that is going to be fair to our Head Administrator because he has had challenges that other Head Administrators haven't had to go with.</p> <p><u>Sanchez:</u> Where it says 'Head Administrator promotes the success of all students' and we were just talking about that one student, so what would that be then? So what do you say for that one student who is gifted and doesn't have a teacher? It's not your fault, I'm just saying.</p> <p><u>Munoz:</u> The next document is to look at our self-evaluation. To me, it looked a little weak for us and I think we can come up with a better evaluation. What are your thoughts because we are going to be grading ourselves? Overall I'm going to suggest some basic format changes because this should be on excel, if we are going to be rating on a number system. I think we should do a preliminary draft approval but then incorporate what we want into the tool as well. It's going to have to be a Special Meeting within the next couple of weeks.</p> <p><u>Mathis:</u> My question would be is we want to make sure, first and foremost, that we're meeting the requirements that have been set forth upon us. We want to make sure that it's a useful tool. With that being said, I don't want to prolong the process but I think a Special Meeting is needed to have her go over it and us get a final say on it. Quite honestly, I don't think the Head Administrator tool needs to be so complicated.</p> <p><u>Munoz:</u> We got to keep it general enough that we can incorporate anything and that we're not locked down to certain items but also sufficient evidence to know why we're giving a score. At this point do we approve based on this being a rough draft, that we will be incorporating changes after we meet with Shelly to create a better framework within the next couple weeks.</p> <p><u>Mathews:</u> I think like a conditional approval with the understanding that the contractor will incorporate the evidence that will help us understand how to evaluate.</p> <p>Third Party Data Analysis Contractor:</p> <p><u>Jones:</u> Just so you know, we have to submit data with the CAP. We have to do a final data analysis based on NWEA to determine if we've met the proficiency and growth goal that have been established. The plan right now is to seek out a third party contractor to help to validate the data. I will do my own calculations and we will analyze the data on our end and submit raw data to the CSD. They will also do the calculations for themselves. But the third party will help to confirm or refute the school's and the CSD's data.</p> <p><u>Mathews:</u> Just to be clear Mr. Jones, the CAP anticipates that the school first submits the data. Mr. Jones will need to do his own evaluation and submit the raw data to CSD and if he disagrees with what they come out with, then we get the opportunity to bring a third party expert to say we disagree with your interpretation.</p> <p><u>Jones:</u> I would honestly like to have someone anyhow who could help me do the analysis of data. I can do my own of course but when you look at sheets and sheets of NWEA data you can make some mistakes. I think that would be in our best interest. I worked with someone at APS Bettina Eklund and I will try to make contact with her.</p> <p><u>Del Roasrio:</u> I remember talking to you and it's oddly written like 1 ½ years of growth. You may want to talk to your attorney because with the NWEA I have never seen 1 ½ years, how do you even figure that out? And at the site visit, I said "I don't know how this is calculated".</p> <p><u>Mathews:</u> What we talked about is at the April Meeting is being able to articulate that concern, that it's not even a valid way to calculate and have for example a third party expert there to say that and support that position. We need to prepare for that April Meeting to raise this issue.</p> <p><u>Jones:</u> La Promesa is supposed to defy the odds apparently. I will tell you that the goal itself, as established, we're about 55 students away from meeting the goal. The only way to measure it is a way that isn't recommended anyhow and really that isn't a concrete measurement for NWEA; there is no calculation for 1½ years of growth. They have excluded Kinder and Special Education students and that is another problem. The one student on a Gifted IEP exceeds expectations but we cannot bank him because he has an IEP. We have students who are Other Health Impaired because of ADHD and are sharp but can't be banked because they're on IEPs. The goal was just given to us and we're going to see if we can meet the goal. If we can meet the goal, I still feel that we are in an even better position and then we can talk about what needs to be changed.</p>	<p>Julian Munoz called for a motion for a conditional approval on the evaluation tools- Governing Board Evaluation Tool and Head Administrator tool- pending the meeting with the contractor Shelly Cherrin to incorporate the changes we want to include in these documents.</p> <p>Andrew Mathis motioned, Brenda Baca seconded.</p> <p>-Julian Munoz called for a vote.</p> <p>GC approved unanimously by a vote of 4-0; 0 opposed; 0 abstained</p>
<p>Closed Session</p>		<p>Julian Munoz called for a motion for La Promesa Board of Education to convene an Executive Session for the Purpose of Discussing 3 items:</p> <ul style="list-style-type: none"> -Threatened or pending litigation concerning former school employees -Purchase, acquisition or disposal of real property or water rights -Deliberations about the issuance, suspension, renewal or revocation of a license. <p>Andrew Mathis motioned,</p>

		Regina Sanchez seconded. -Julian Munoz called for a vote. GC approved unanimously by a vote of 4-0; 0 opposed; 0 abstained
Reconvene to Open Session	Reconvene at 9:05pm <u>Munoz</u> ; Roll Call- states that all members agree that the matters discussed in the Executive Session were only limited to those specified in the agenda. Roll Call by Regina Sanchez	Reconvene to Open Session
Action as Necessary from Closed Session (Discussion/Action)	No Actions	
Public Comment	N/A	
Announcement of Next GC Meeting	Next GC meeting: March 27, 2018 at 5:30pm	Julian Munoz asked for a motion to adjourn. Andrew Mathis motioned, Brenda Baca seconded.
Adjourn	Meeting was adjourned at 9:06pm	- Julian Munoz called for a vote. GC approved unanimously by a vote of 4-0; 0 opposed; 0 abstained

<p>8. Ensures all teachers regularly use assessment data to plan curriculum, lesson plans, meet individual student needs and make daily instructional decisions. (data driven instruction)</p> <p>Comments:</p>						
<p>9. Incorporates the diversity of the student population in making curricular and school policy decisions</p> <p>Comments:</p>						
<p>10. Staff retention – HA recruits and retains top performers</p> <p>Comments:</p>						
<p>B. Professional learning opportunities – Head Administrator organizes and coordinates ongoing professional development opportunities that are aligned with the NM Professional Development Framework and supports the diverse learning needs of the school community</p>						
<p>1. Identifies and assesses student and staff performance to inform professional development needs</p> <p>Comments:</p>						
<p>2. Implements comprehensive, integrated and systemic ongoing professional developments opportunities for faculty and school community</p> <p>Comments:</p>						
<p>3. Supports reflection, sustained mentoring and coaching to as critical processes for prof. growth (walk thru’s with immediate feedback)</p> <p>Comments:</p>						
<p>4. Budget and school calendar supports professional development opportunities</p> <p>Comments:</p>						
<p>5. Builds and sustains relationships through team development and promotes a climate of cooperation and student success (staff and student culture – PLC’s, consistent communication and feedback per written communication and meetings – staff surveys??)</p> <p>Comments:</p>						
<p>II. HA manages the day-day operations to maximize the efficiency of the school and meets the compliance indicators in the Organizational Frameworks. (Frameworks)</p>						

1. Financial Performance Comments:						
2. Financial Management and Oversight Comments:						
3. Educational Program Requirements Comments:						
4. Students and Employees Comments:						
5. School Environment Comments:						
III. HA builds and maintains family satisfaction (Quality of Education Surveys, School Report Card)						
1. Ensures school has frequent and well-attended opportunities for families to be involved in their child's learning and the school community Comments:						
2. Provides indication of high level of parent satisfaction with the school as evidenced by feedback (quality of ed. surveys, etc. and low student attrition rates). Comments:						
3. Meets enrollment targets						
4. Communicates with all stakeholders concerning current school issues and student achievement (newsletters, open houses, PT conferences)						
IV. HA Partners with the board						
1. Partners with the Board to develop effective public relations and marketing Comments:						

<p>2. Acts as liaison to ensure an effective flow of information between the Board and the school's parents, students and staff</p> <p>Comments:</p>						
<p>3. Works closely with the Board to keep it fully informed on all important aspects of the status and development of the school to ensure transparent and effective oversight (monthly reports, assessment results, site visit reports, etc. 90 day plans)</p> <p>Comments:</p>						
<p>4. Partners with the Board to review and ensure that the school is meeting the terms of the charter contract.</p> <p>Comments:</p>						
<p>List 3-5 areas you believe the head administrator should focus on in the next year:</p>						

1 Unsatisfactory: Performance must improve significantly within a reasonable period of time if the individual is to remain in this position. HA not performing to the requirements of the job.

2 Working to Meet Expectations: Performance is noticeably less than expected. Usually performs to and meets job requirements, however, the need for further development and improvement is clearly recognized.

3 Meets Expectations: Performance clearly and fully meets all the requirements of the position in terms of quality and quantity of work. It is described as good, solid performance. Minor deviations may occur, the overall level of performance meets or slightly exceeds all position requirements.

4 Exceeds Expectations: Performance frequently exceeds job requirements. Accomplishments are regularly above expected levels. Performance is sustained and uniformly high with thorough and on-time results.

5 Far Exceeds Expectations: Performance levels and accomplishments far exceed normal expectations. This category is reserved for Head Administrators who truly stands out and clearly and consistently demonstrates exceptional accomplishments in terms of quality and quantity of work that is easily recognized as truly exceptional by others.

Name: Date of Evaluation: GOVERNING BOARD EVALUATION TOOL: Indicators	Yes	No	DK
1. The board has a full understanding of their roles and responsibilities, and has job descriptions that detail the roles and responsibilities of the full board. Comments:			
2. The board has individual performance expectations that are written down and hold each member accountable to these. Comments:			
3. The board has active committees that bring information back to the full board for further discussion and decision-making. Comments:			
4. The board understands the elements of the charter contract and performance frameworks. Comments:			
5. The board understands and monitors the implementation of the school's mission and goals and are aligned with the HA on where they are on meeting the terms of the charter contract. Comments:			
6. The board understands the school's programs. Comments:			
7. The board, with the HA, reviews, modifies and negotiates, as necessary, the goals of the charter contract utilizing realistic strategic planning Comments:			

<p>8. The board has developed a schedule to regularly monitor and evaluate progress toward strategic goals and school performance. The board and HA use a dashboard to actively track their progress on the path to achieving school goals.</p> <p>Comments:</p>			
<p>9. The board reviews student performance using academic achievement data and other data used to measure mission-specific goals.</p> <p>Comments:</p>			
<p>10. The board receives reviews financials monthly, and every board member has a firm grasp on the school's financial health.</p> <p>Comments:</p>			
<p>11. The board attends to policy-related decisions that guide the operational activities of the staff and students.</p> <p>Comments:</p>			
<p>12. Board meetings facilitate focus and progress on important school matters.</p> <p>Comments:</p>			
<p>13. The board regularly evaluates the head administrator.</p> <p>Comments:</p>			
<p>14. The board approves comprehensive school policies that have been reviewed by a qualified professional.</p> <p>Comments:</p>			
<p>15. Board membership represents necessary skills, stakeholders and diversity for an effective charter board.</p> <p>Comments:</p>			
<p>16. Board meetings are well attended.</p> <p>Comments:</p>			

<p>17. There is a system in place to deal with chronic non-attending and underperforming board members.</p> <p>Comments:</p>			
<p>18. Succession plans are in place for board members, officers and the head administrator.</p> <p>Comments:</p>			
<p>19. The board conducts an annual performance evaluation of the full board and of individual board members.</p> <p>Comments:</p>			
<p>List 3-5 points you believe the board should focus on in the next year:</p>			
<p>Board meetings would be better if:</p>			
<p>Our board would function more efficiently if:</p>			