



STATE OF NEW MEXICO  
PUBLIC EDUCATION DEPARTMENT  
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RYAN STEWART, Ed.L.D.  
SECRETARY DESIGNATE OF EDUCATION

MICHELLE LUJAN GRISHAM  
GOVERNOR

## **21<sup>st</sup> Century Public Academy**

Please see Renewal Analysis (pages 2-5) and Part A Summary Data Report (beginning on page 6), both provided by CSD, followed by the School's Part B Progress Report and the School's Narrative Response to the CSD Preliminary Analysis.

**School Address:** 4300 Cutler Ave NE, Albuquerque, NM 87110

**Head Administrator:** Mary Tarango

**Business Manager:** Zach Kirchgessner

**Authorized Grade Levels:** 5-8

**Authorized Enrollment Cap:** 400

**Current Enrollment:** 331

**Contract Term:** July 1, 2015 through June 30, 2020

**Mission:** It is the mission of 21st Century Public Academy to continually search for positive learning experiences that enrich students and staff. Whenever possible, these lessons will take place through Outside School Instruction (OS/'s) in the arena in which they are practiced to support the connections between the community and stellar academics.

## Analysis of Renewal Application and Renewal Site Visit

<b>PART A:</b>	<b>Data analysis provided by CSD is attached</b> Please see Part A - Summary Data Report based on accountability and reporting data from Current Charter Contract term
<b>PART B:</b>	<b>Progress Report provided by the School is attached</b> Please see Part B for the school's self-report on the progress of meeting the academic performance, financial compliance and governance responsibilities of the charter school, including achieving the goals, objectives, student performance outcomes, state standards of excellence and other terms of the charter contract, including the accountability requirements set forth in the Assessment and Accountability Act during the Current Charter Term.

<b>The PED team reviewed the school's Part B (Progress Report) and conducted a renewal site visit on November 5, 2019.</b> <i>Ratings are based on the rubric provided in the application.</i>		
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Section	Indicator	Final Rating
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### ACADEMIC PERFORMANCE

1.a	<b>Department's Standards of Excellence— A-F School Letter Grades</b> Schools that have maintained a C or better letter grade over the term of the contract <u>AND</u> have not earned a D or F in any <u>indicator</u> of the letter grade in the past two years do <u>NOT</u> complete this Section. <b>Overall NM School Grades SY16 - SY18: B, B, and C</b> <b>Lowest Performing Students: D in SY17 and SY18</b> <b>Current Standing: D in SY18</b>	<i>Demonstrates Substantial Progress</i>
1.b	<b>Specific Charter Goals</b> Schools that have met all of their school specific goals in each year of the contract term do <u>NOT</u> provide a narrative. <ul style="list-style-type: none"> <li>Goal 1 - School will meet or exceed the WebEPSS goal for Reading at 52.3% as determined by the SBA scores and track and refine instruction based on the short cycle assessment data. <b>Rating for SY19: Meets</b></li> <li>Goal 2- School will meet WebEPSS goal for Math at 45% as determined by the SBA scores and track and refine instruction based on the short cycle assessment data. <b>Rating for SY19: Meets</b></li> <li>Goal 3 - School will arrange for a minimum of 20 OSI's per grade level that support the curriculum and will document Common Core Standards addressed in each OSI. <b>Rating for SY19: Meets</b></li> <li>Goal 4- School will work with parents to improve the attendance rate to 95%. <b>Rating for SY19: Meets</b></li> <li>Goal 5 - School will utilize student mediation as a means to promote empathy, understanding and to</li> </ul>	<i>Meets the Standard</i>

	generate an atmosphere of acceptance and fairness. <b>Rating for SY19: Meets</b>	
<b>FINANCIAL COMPLIANCE</b>		
2.a	<b>Audit</b> Schools that have received no material weakness, significant deficiency, or repeat audit findings in each of the annual audits during the term of the contract do <u>NOT</u> complete this Section. <b>During FY16-FY18, the school had thirty-five (35) audit findings, including four (4) repeats and fourteen (14) material weaknesses and significant deficiencies.</b>	<i>Failing to Demonstrate Substantial Progress</i>
2.b	<b>Board of Finance</b> Schools that have maintained all Board of Finance authority during the entire term of the contract do <u>NOT</u> complete this Section. If required to complete this section, provide a narrative explaining the actions taken (improved practices and outcomes).	<i>Meets the Standard</i>
<b>CONTRACTUAL, ORGANIZATIONAL, AND GOVERNANCE</b>		
3.a	<b>Material Terms</b> All schools must provide a response for this section of the application.	<i>Meets the Standard</i>
3.b	<b>Organizational Performance Framework</b> Schools that do not have any repeated “working to meet” ratings or any “falls far below” ratings on the most recent organizational performance framework evaluation do <u>NOT</u> complete this Section. <ul style="list-style-type: none"> <li>• <b>Liquidity</b></li> <li>• <b>Total Audit Findings</b></li> <li>• <b>Repeat Audit Findings</b></li> <li>• <b>Classification of Audit Findings</b></li> <li>• <b>Exceptions from Site Visit</b></li> <li>• <b>Financial compliance</b></li> <li>• <b>GAAP</b></li> <li>• <b>Background Checks</b></li> </ul>	<i>Demonstrates Substantial Progress</i>
	Any OCR complaints or formal special education complaints, identify those, provide all communication related to those, and describe the current status in Appendix, referenced in narrative by name. List complaints	<i>None Known</i>
3.c	<b>Governance Responsibilities</b> All schools must provide a response for this section of the application.	<i>Meets the Standard</i>

<b>PART C:</b>	<b>Financial Statement</b> A financial statement that discloses the costs of administration, instruction and other spending categories for the charter school that is understandable to the general public that allows comparison of costs to other schools or comparable organizations and that is in a format required by the department.
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<b>PART D</b>	<b>Affidavits for Petitions</b>
	1. A petition in support of the charter school renewing its charter status signed by not less than sixty-five percent of the <b>employees</b> in the charter school, with certified affidavit. <b>Number: <u>27</u> Percentage: <u>93</u> %</b>
	2. A petition in support of the charter school renewing its charter status signed by at least seventy-five percent of the <b>households</b> whose children are enrolled in the charter school, with certified affidavit. <b>Number: <u>190</u> Percentage: <u>75</u> %</b>
<b>PART E:</b>	<b>Description of the Charter School Facilities and Assurances</b>
	A description of the charter school facilities and assurances that the facilities are in compliance with the requirements of Section 22-8B-4.2 NMSA 1978.
	1. A narrative description of its facilities
	2. Attach <u>X</u> facility plans or <u>    </u> the school's Facility Master Plan
	3. Attach a copy of the building E Occupancy certificate(s) from City of Albuquerque number <u>201721722</u> and <u>201813563</u> <u>Maximum capacity of 876 and 700</u>
	4. Letter from PSFA with the facility NMCI Score indicating that the school meets the requirements of Subsection C of 22-8B-4.2 NMSA 1978 <b>The school did not provide a letter from PSFA.</b>
	5. Provide assurances that the facilities are in compliance with the requirements of Section 22-8B-4.2 NMSA 1978, including subsections A, C, and D. <u>    </u> building is owned by charter school, school district, or government entity; OR <u>X</u> building is subject to a lease-purchase agreement (with APS); OR <u>X</u> school had provided the appropriate assurances form: <input type="checkbox"/> Public (Cert A) <input type="checkbox"/> Private (Cert B) <input checked="" type="checkbox"/> Foundation (Cert C)
<b>PART F:</b>	<b>Prior Amendment Requests</b>
	none known
<b>Interviews</b>	A summary of the stakeholder Interviews is on the following page.
<b>Other Appendices</b>	The school provided additional appendices, including those that are required for local charters converting to state charters, which are also attached.
<b>School's Response</b>	The school's narrative response to the CSD preliminary analysis is attached.



## Stakeholder Interviews

Stakeholder interviews were conducted on November 5, 2019 at The 21<sup>st</sup> Century Public Academy. The participants included three (3) parents, four (4) students, two (2) Governing Council members, and three (3) staff members.

Parents all agreed that they preferred the smaller class setting at the school. The OSI (out-of-school instruction) is a big part of the school's mission, along with community outreach, as well as preparedness to interact within one's community are just some of the reasons named for choosing the school. The parents stated that this year there are more after school activities for the kids, which was not the case last year. The majority of the parents felt that the school did a satisfactory job in overall communication with parents. However, one parent felt that communication from the school could use improvement, specifically regarding grades of the students. Parents like the community feel, as well as the use of OSI time to coordinate lessons across the board in all subject matters.

Overall students had great things to portray about their school. They all enjoy the OSI trips and how they interact with everyday learning. They also enjoy going out into the community and visiting new places to which they would not normally go. Also during the OSI visits, the students learn how to navigate the public transportation system via city busses. One student expressed how the school helps them "keep a positive attitude throughout the school year" and another mentioned how "exciting" it was to learn here at the school. Students feel challenged by their academics, but not overwhelmed and stated that they have the help they need available to them if necessary. Students also feel challenged above and beyond what they are capable of, however in a good way. The consensus among the students was they did not agree with the "global punishment" policy currently used by the school.

The board members interviewed had ties in some way shape or form to the school, such as one board member's grandchildren had previously attended the school, while another was the founder of the school. The present board members spoke highly of the CEO of the school, Ms. Mary Tarango. The board is aware of the school's weaknesses and the many financial audit findings in its previous year. Since the findings, the board has taken on several professional development trainings surrounding school finances. They believe they are now more diligent and have a better understanding of finances, processes, policies, and procedures. The board discusses academic performance at every meeting, as well as where their students are in comparison to the district and the State. The finance committee meets prior to every regular board meeting to go over financials. Because of the school's most recent financial audit woes, the finance committee meeting is "very in depth" and "very critical" of everything they review, going line by line, then ultimately it gets presented to the entire board shortly thereafter.

Several reasons why teachers chose the school were, the OSI mission was appealing, not being forced to use any particular curriculum or scripted lessons, being able to teach a lesson in the classroom and then go out into the real world to show students and experience it first-hand. One teacher admittedly did not know much about the school when she was hired, however was pleasantly surprised by the supportive environment, staff, and had an amazing mentor here as a first year teacher. While teachers wanted more funding for classroom supplies and resources such as a lamination machine, they also do understand this is often a struggle of most, if not all, charter schools. The teaching staff also would like to see a special education teacher or special education assistant for each grade level. Teachers felt a level of collaboration amongst themselves and the administration. They feel their opinions matter and that they are heard. At the last staff meeting, they discussed how teachers can use MAPS data to differentiate, use data to set goals and to help students to take ownership of their learning. Teachers plan on doing this by explaining to the students how and why we use the data. Overall teachers support each other and feel the freedom to voice their opinions and concerns freely. While they feel lacking in some areas, they pull together to give the students the best.



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## Part A: Preliminary Data Report and Current Charter Contract Terms

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**21<sup>st</sup> Century Public Academy  
December 2019**

## SECTION 1. ACADEMIC PERFORMANCE

State and federal statute mandates accountability for all public schools. In 2011, New Mexico lawmakers enacted requirements that schools demonstrate progress through a grading system similar to that applied to students, A-B-C-D-F. The statute required the governing body of a charter school rated D or F to prioritize its resources toward proven programs and methods linked to improved student achievement until the public school earns a grade of C or better for two consecutive years.

In 2011, New Mexico lawmakers also enacted requirements that each charter school authorizer develop a performance framework to set forth academic performance expectations. The statute requires each charter authorizer to collect, analyze and report all data from state assessment tests in accordance with the performance framework (§22-8B-9.1 NMSA 1978).

Each school in New Mexico has been included in one of two School Grading systems, either for elementary/middle schools or high schools. Although total possible points for either scheme add up to 100 in which points earned determine a school's letter grade, the two grading systems have different point allocations and components. *Charter schools are held to the same standards and calculations as regular public schools.* In addition, schools could earn up to five additional or *bonus* points for reducing truancy, promoting extracurricular activities, engaging families, and using technology. The School Grading Report Card also provided school leaders with information comparing their school to schools with similar student demographic characteristics.

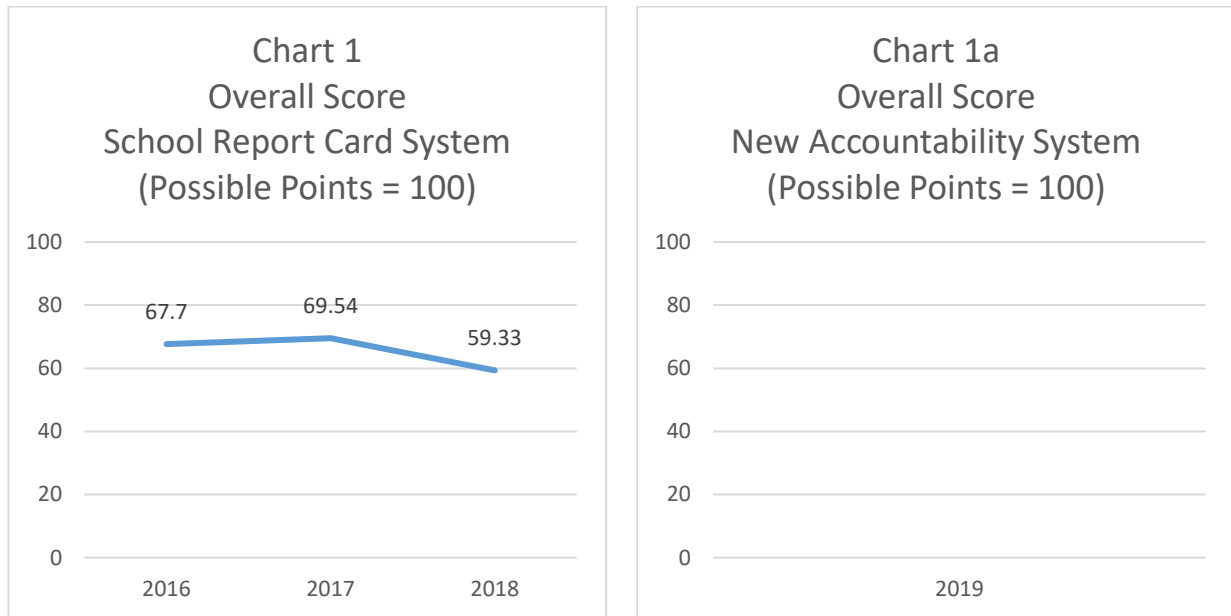
**In 2019, New Mexico Public Education Department repealed the A-F School Grading legislation and replaced it with the New Mexico System of School Support and Accountability.**

The following pages provide a snapshot of the school's academic performance, including analysis towards meeting the Department's Standards of Excellence for school years 2015-2016, 2016-2017, and 2017-2018 (under the A-F Grading System). Please note that the data was pulled directly from School Report Cards.

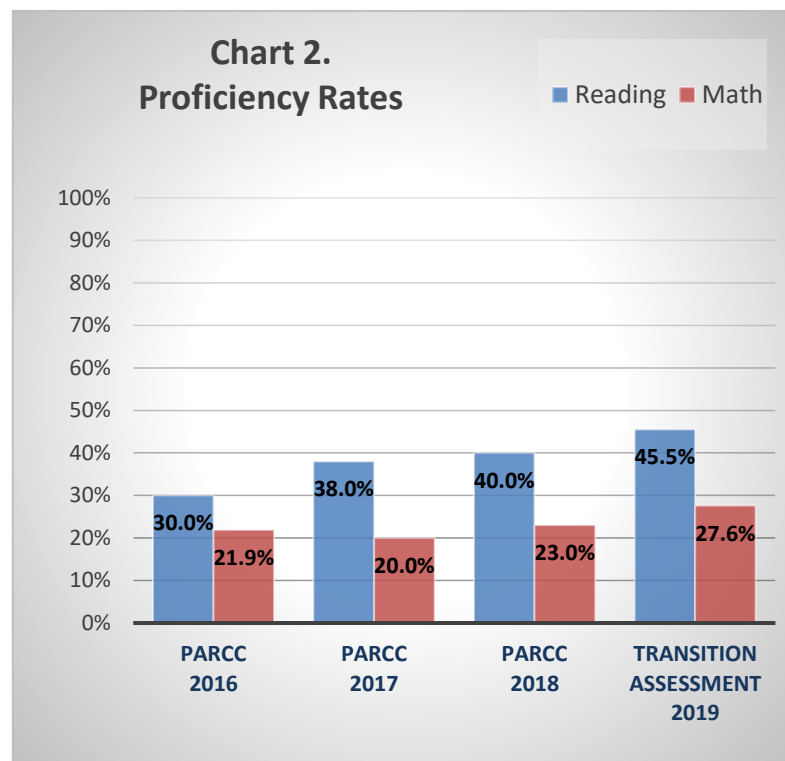
For 2019, since the NM System of School Support and Accountability Reports are not yet released, the data provided consists of all publicly available proficiency percentages.

1a. **Department's Standards of Excellence**

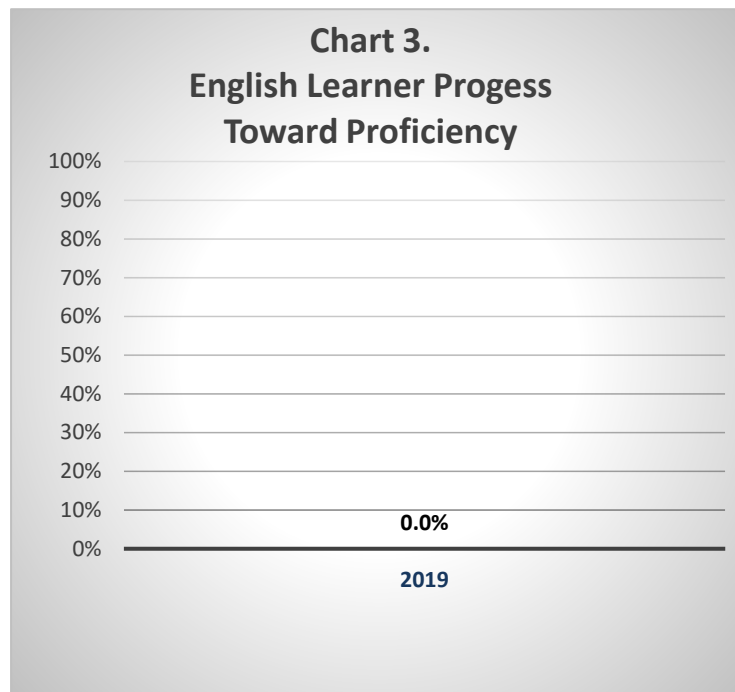
**Overall Standing:** Charts 1 and 1a illustrate the school's overall score (out of 100 possible points) in each of the last 4 years (FY2016-FY2019).



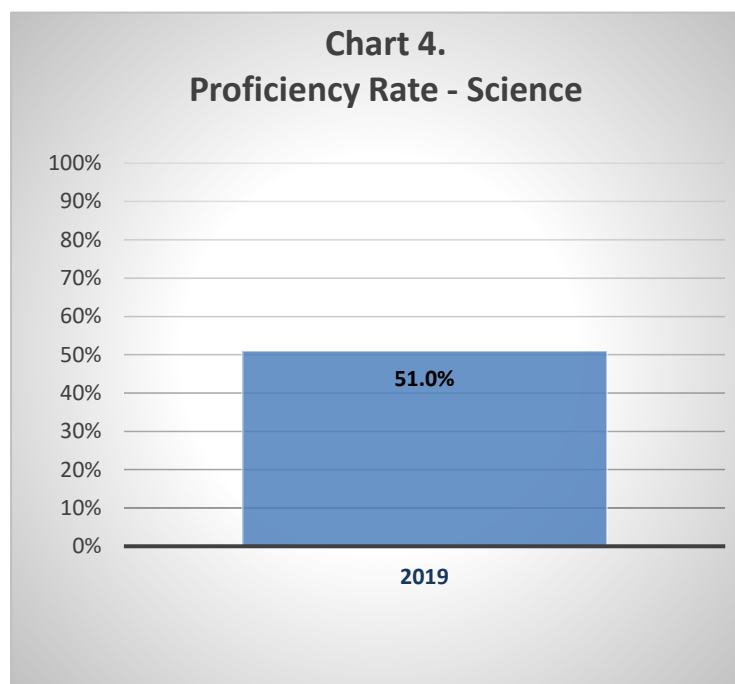
**Proficiency Rates:** Chart 2 shows the school's proficiency rates in **reading and math** during the four (4) year period.



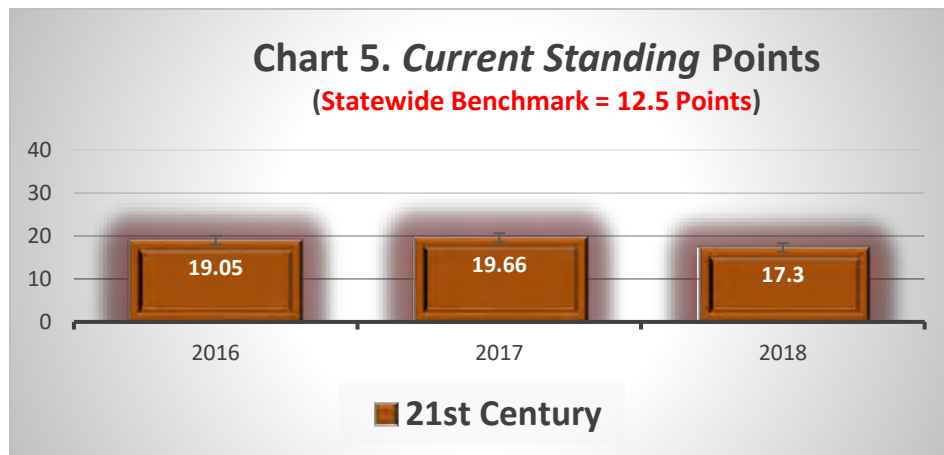
**English Learner Progress Toward English Language Proficiency:** This indicator was added in 2019 and is measured by the WIDA ACCESS assessment given annually to students identified as English Learners.



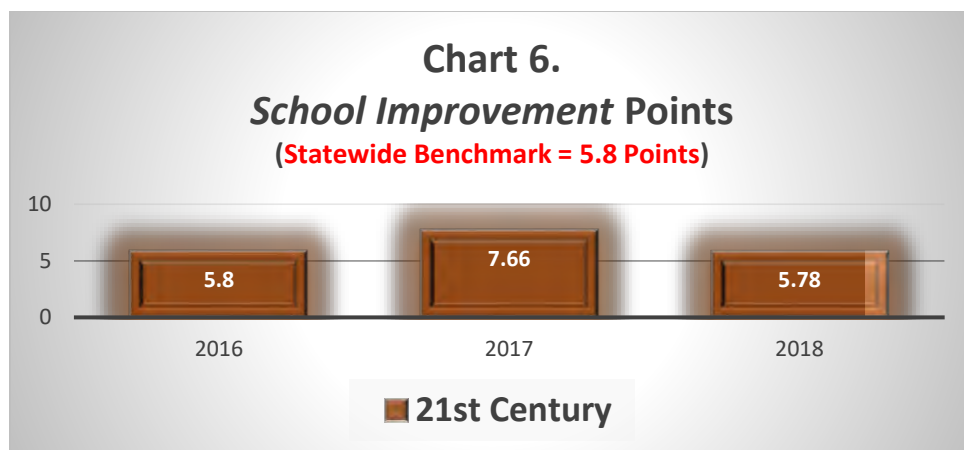
**Science Proficiency:** This indicator was added in 2019 and Chart 4 indicates the percentage of students who scored at the proficient level on state assessments in science.



**Current Standing:** Current standing measures both grade level proficiency and student performance, in comparison to expected performance, based on statewide peer performance. The statewide benchmark (established in 2012) was 12.5 points. The school's results for three years are provided in Chart 5. **This measure is not available for 2018-2019.**

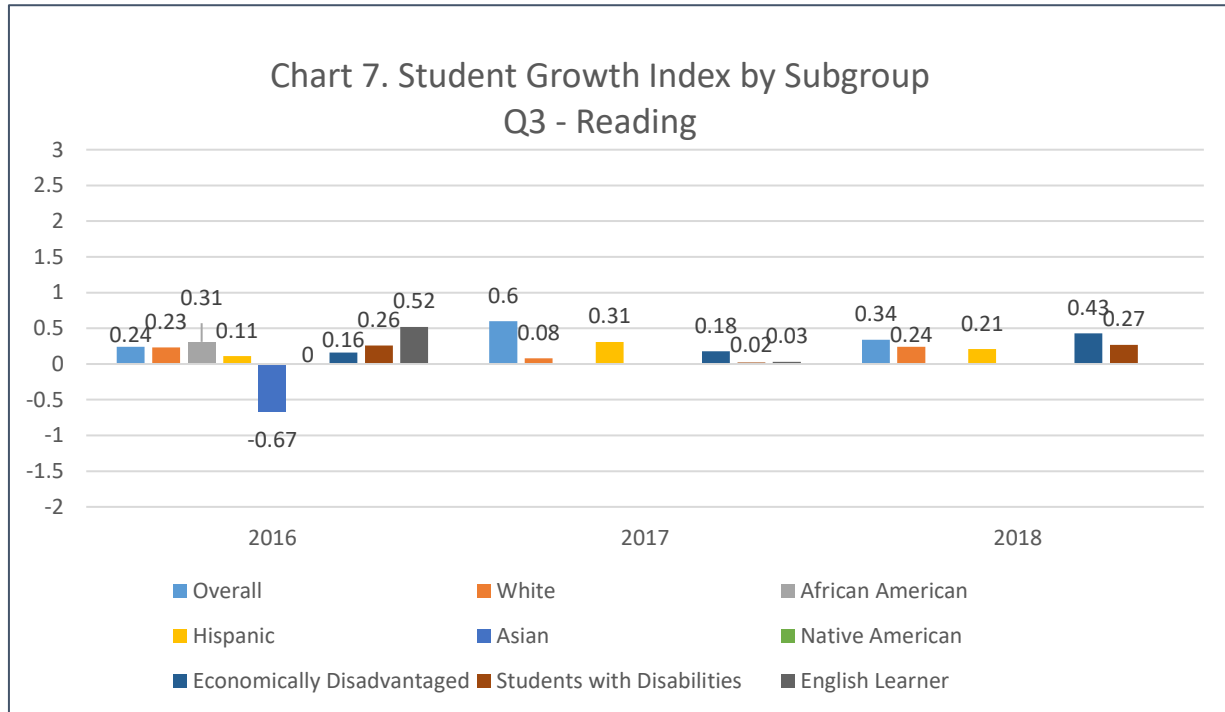


**School Improvement:** The *school growth/improvement* performance on the School Report compares overall student performance from year to year. Growth can be positive or negative. When it is positive, school performance is better than expected when compared to others schools with the same size, mobility, and prior student performance. Chart 6 shows the school's performance for three years. **This measure is not available for 2018-2019.**



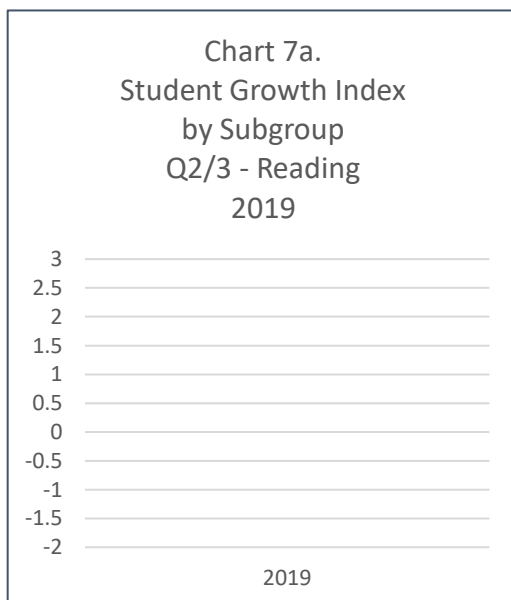
### Subgroup – Higher-Performing Students in Reading

**SY2016 - SY2018 Q3 Higher-Performing Students (top 75%).** This indicator evaluates changes in comparative performance for the school's higher-performing students (top 75%) for 2015-2016, 2016-2017, and 2017-2018. A growth index of zero (0) indicates expected growth; a positive number is greater than expected and a negative number is less than expected. **Please note that Q3 was changed to Q2/3 (middle) and Q4 (highest) in 2018-2019.**



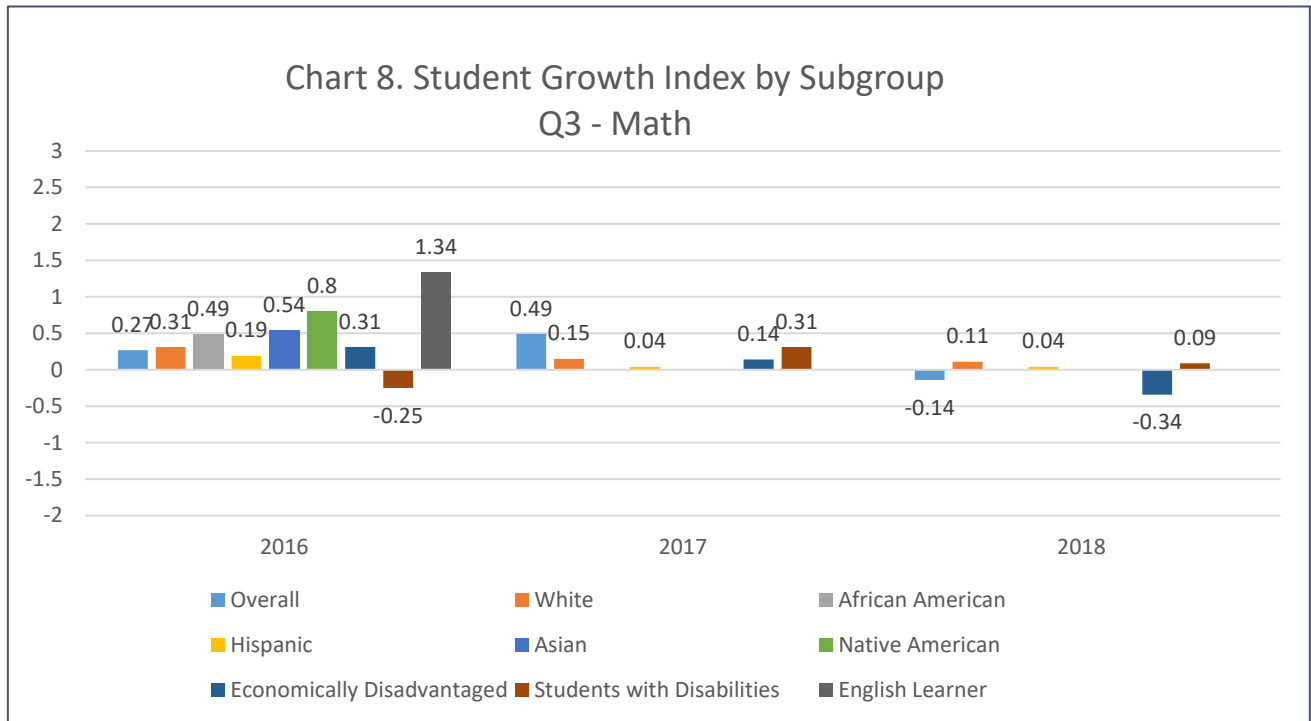
### **SY2019 Q2/3 Middle-Performing (middle 50%) and Q4 Highest-Performing (top 25%)**

Charts 7a and 7b are reserved for the 2019 data for Q2/3 and Q4 in Reading.



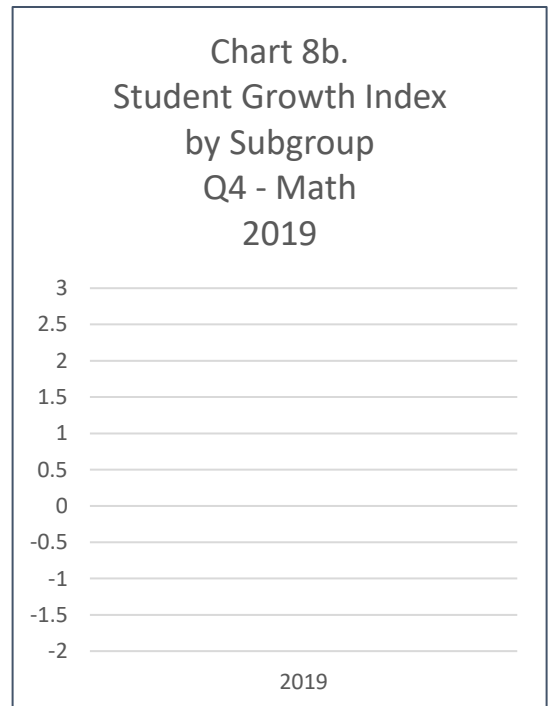
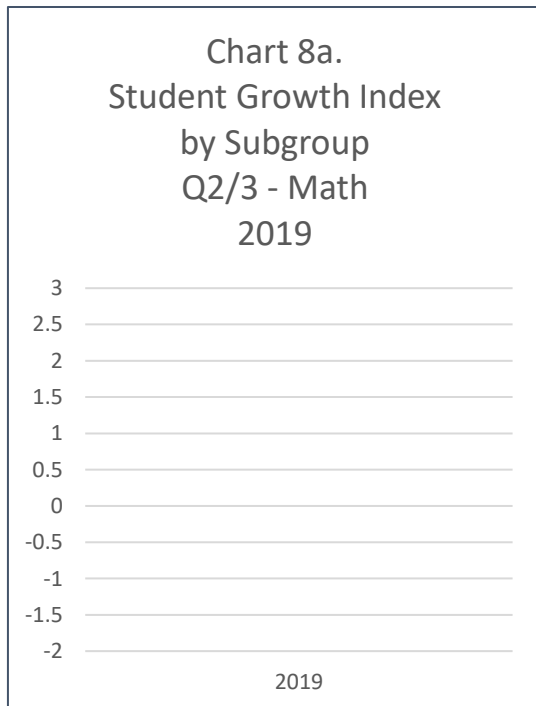
### Subgroup – Higher-Performing Students in Math

**SY2016 - SY2018 Q3 Higher-Performing Students (top 75%)**



**SY2019 Q2/3 Middle-Performing (middle 50%) and Q4 Highest-Performing (top 25%)**

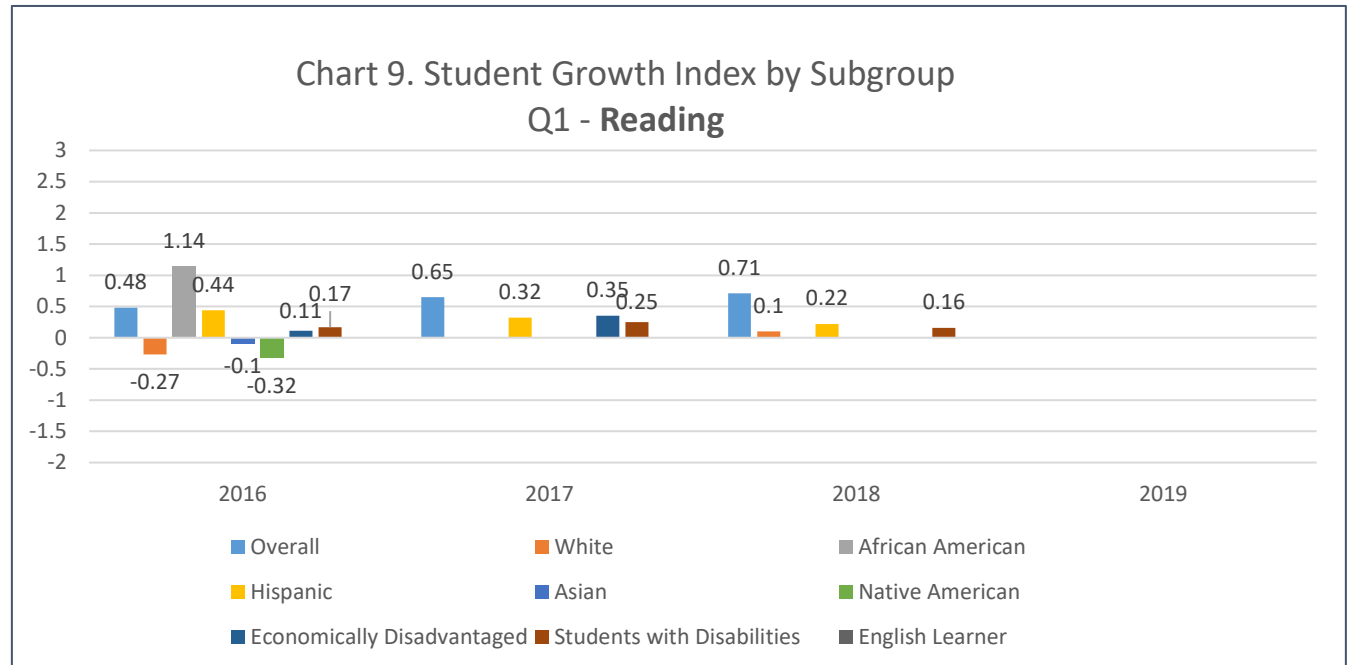
Charts 8a and 8b are reserved for the 2019 data for Q2/3 and Q4 in Math.



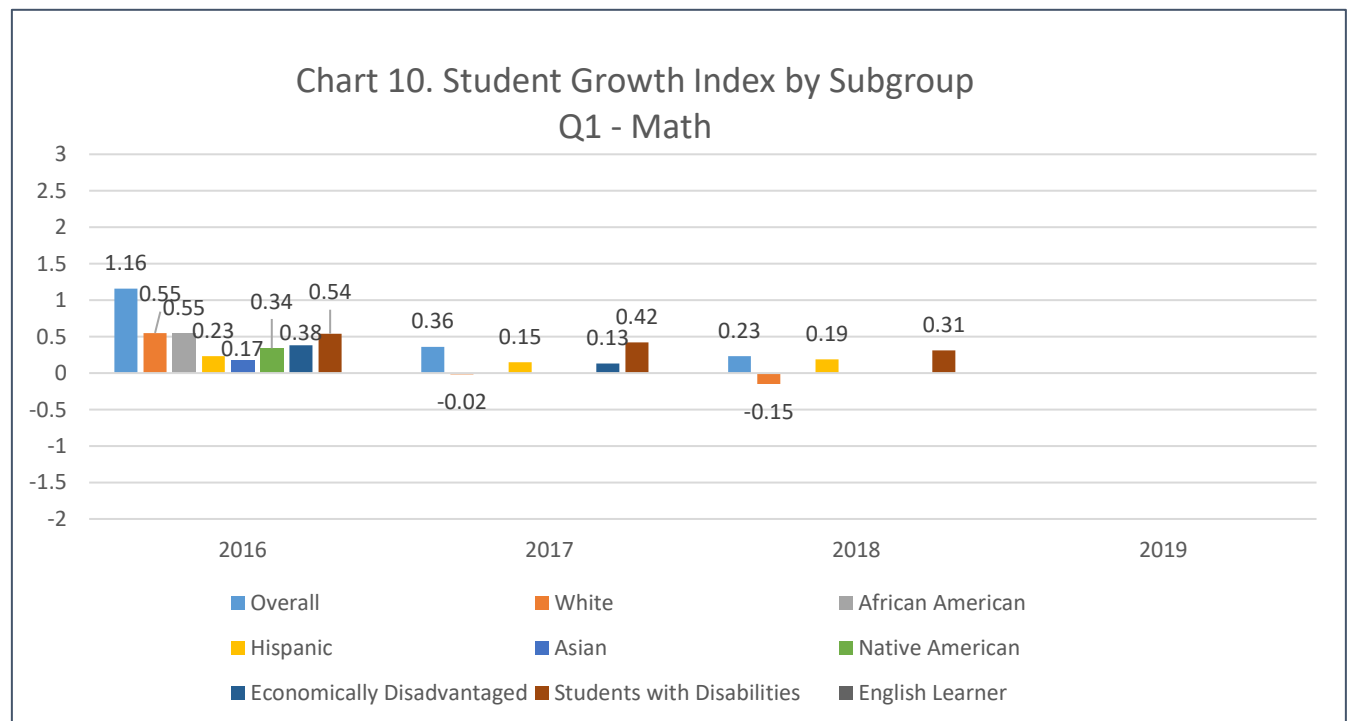


### Subgroup – Lowest-Performing Students in Reading

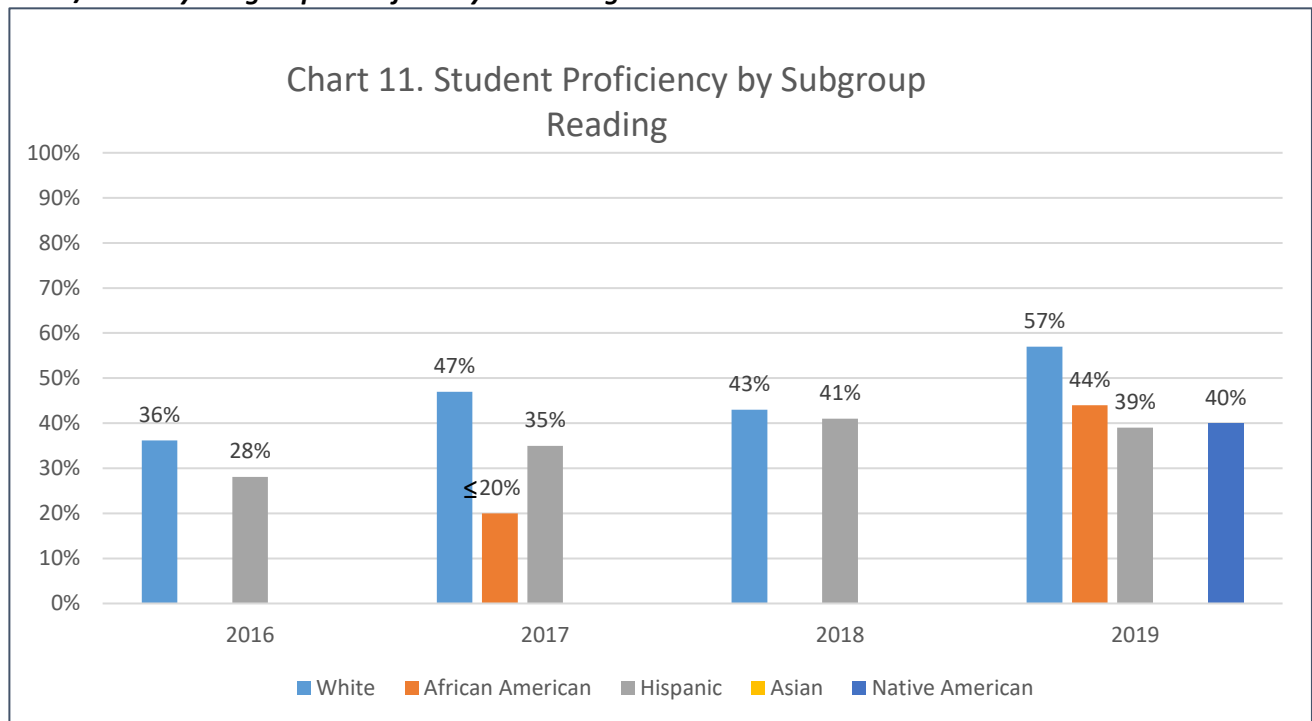
**Q1 Lowest-Performing Students (Q1).** In Q1 student growth, the indicator evaluates changes in comparative performance for the school's lowest-performing students (lowest 25%).



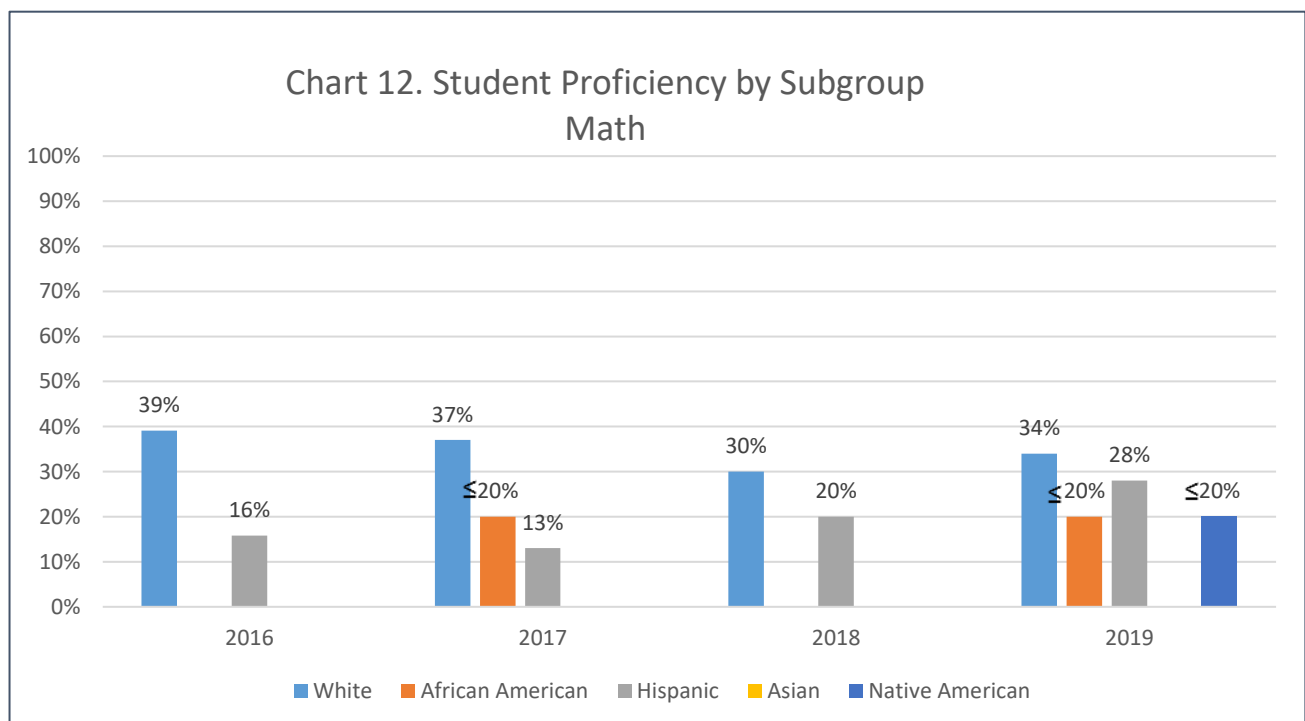
### Subgroup – Lowest-Performing Students in Math



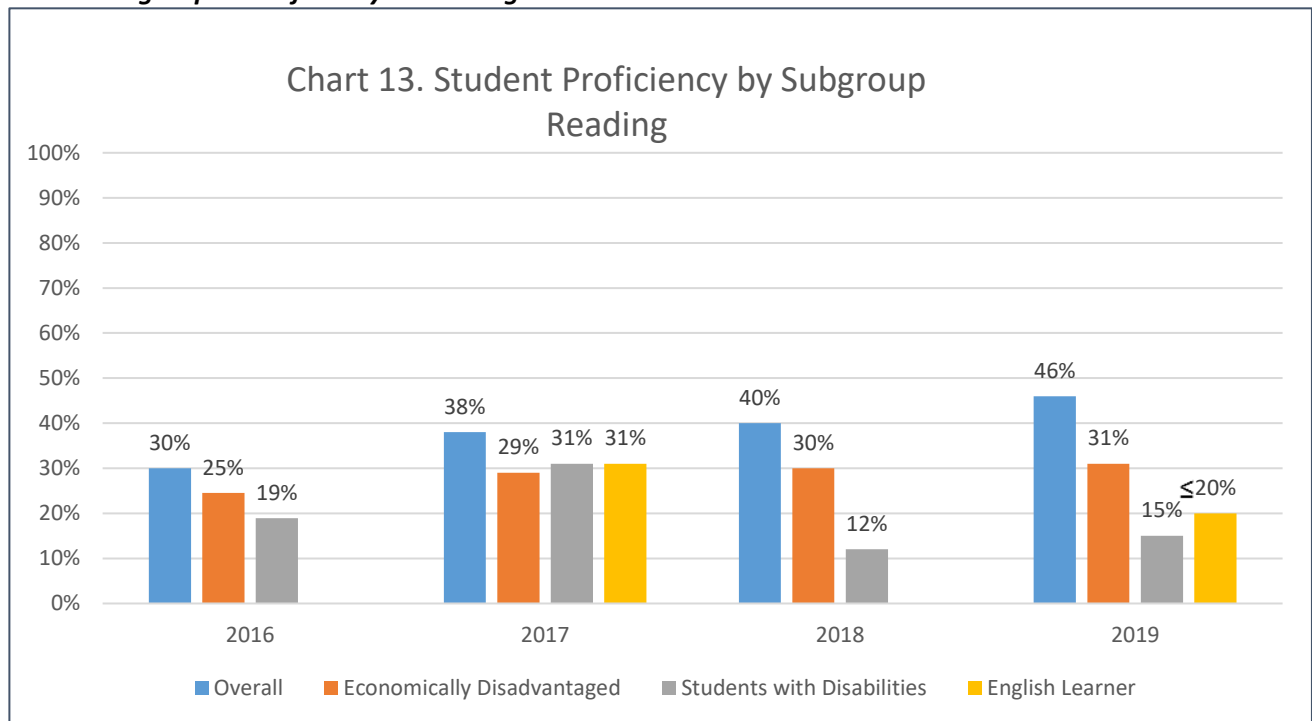
**Race/Ethnicity Subgroups - Proficiency in Reading**



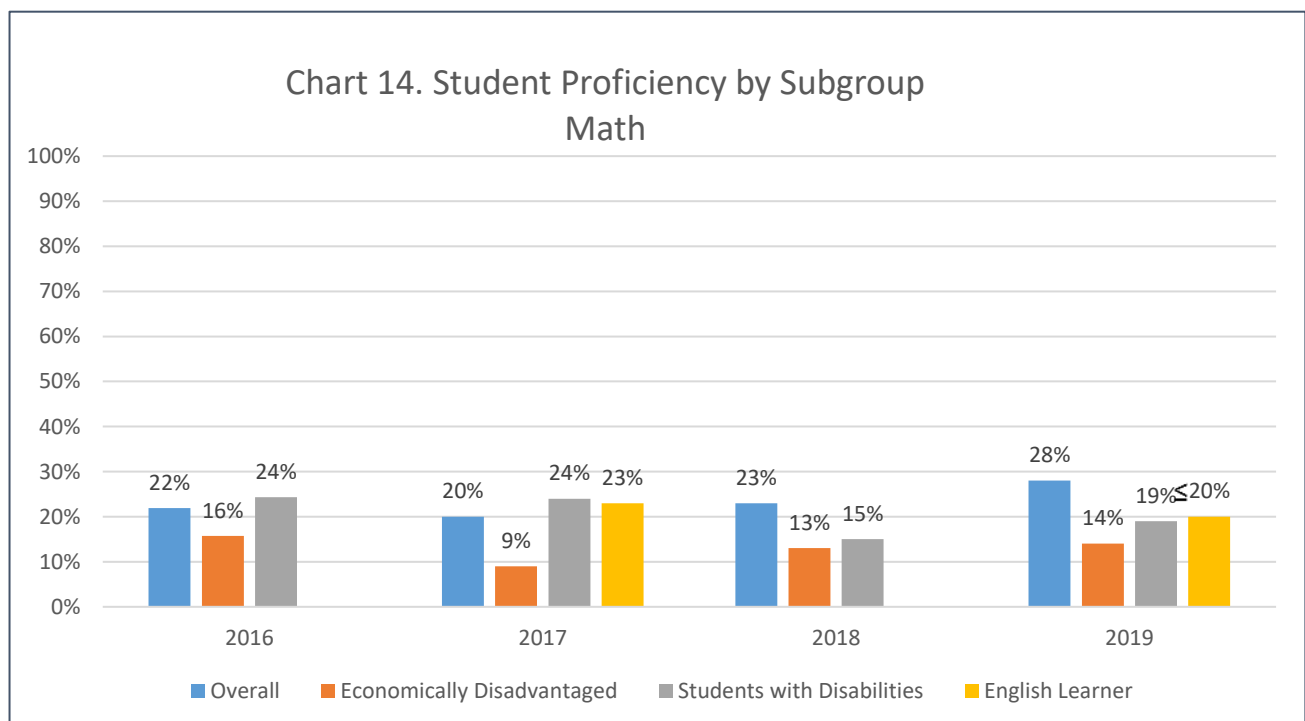
**Race/Ethnicity Subgroups - Proficiency in Math**



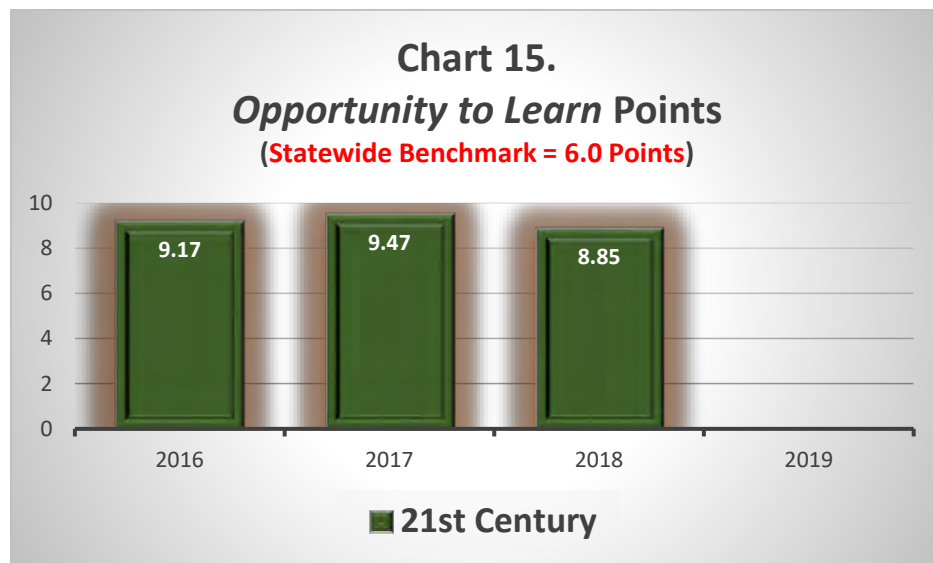
**Other Subgroups - Proficiency in Reading**



**Other Subgroups - Proficiency in Math**



**Opportunity to Learn (OTL):** Opportunity to learn represents the quality of learning environment schools provide. This indicator is based on attendance and classroom surveys administered to students (or parents in grades K-2). High schools can earn 8 total points (3 for attendance, 5 for the survey). The target for attendance is 95%. Only attendance was assessed in 2016 and scores were not assigned that year. The 2019 NM System of School Support and Accountability used the same Opportunity to Learn Survey. However, this indicator will be changed to the “Educational Climate Survey, Multicultural Initiatives, and Socio-Emotional Learning” in future years.



1b. Specific Charter Goals

This section contains a summary of the school's progress towards meeting its Specific Charter Goals or Mission-Specific Indicators.

### Charter Specific Goals

1. Minimum of 18 OSI (out of school instructions events) per grade level to increase proficiency by 10% in reading, math, language usage, and science  
**Rating for SY19: Does not Meet**
2. Ability grouping for RTI in math and language arts; increase proficiency to 100%  
**Rating for SY19: Does Not Meet**
3. Short cycle assessment growth in reading and math; included in principal's evaluation  
**Rating for SY19: Meets**
4. Special Education Inclusion and growth from one tier to the next  
**Rating for SY19: Meets**
5. 25% decrease in critical incident reports via student/parent/school compacts  
**Rating for SY19: Does Not Meet**

Figure 2. Progress towards Charter Specific Goals.<sup>1\*</sup>

	Goal 1	Goal 2	Goal 3	Goal 4	Goal 5
<b>2016</b>	Meets	No goal	Does Not Meet	Meets	Meets
<b>2017</b>	Meets	Meets	Meets	Meets	Meets
<b>2018</b>	Meets	Meets	Meets	Meets	Meets
<b>2019</b>	Does Not Meet	Does Not Meet	Meets	Meets	Does Not Meet

*\*Please note that the local authorizer, Albuquerque Pubic Schools, negotiated new goals with the school several times. The chart above reflects the school's ratings each year, but the goals were different than those in SY19.*

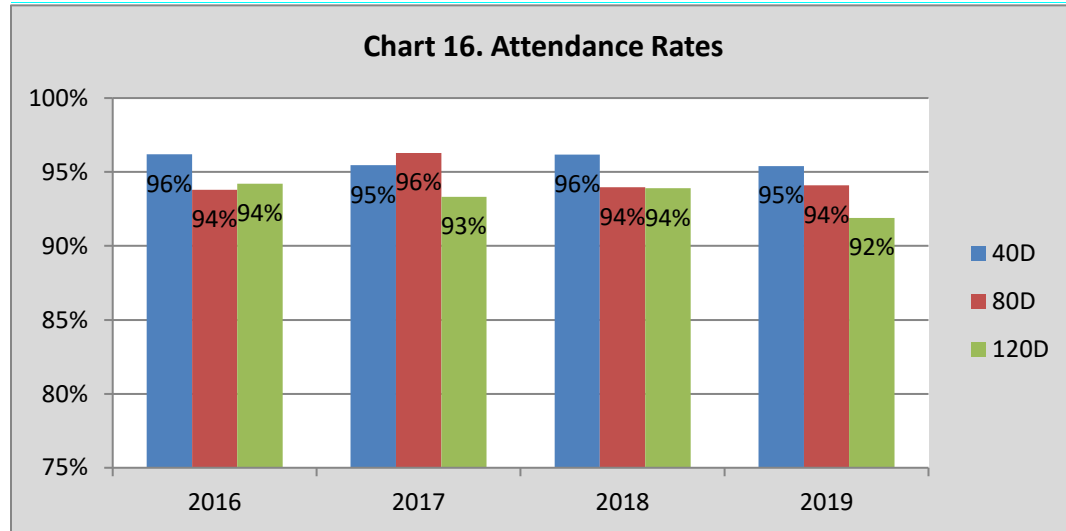
<sup>1</sup> Charter Specific Goals are referred to as "Mission-Specific Indicators" or "Performance Indicators" in the school's contract and performance framework.

### 1c. Student Attendance and Enrollment

The following information provides a picture of the school's attendance and truancy, current student membership (enrollment), and enrollment trends over the term of the contract.

#### **Attendance Rate (The statewide target is 95% or better.)**

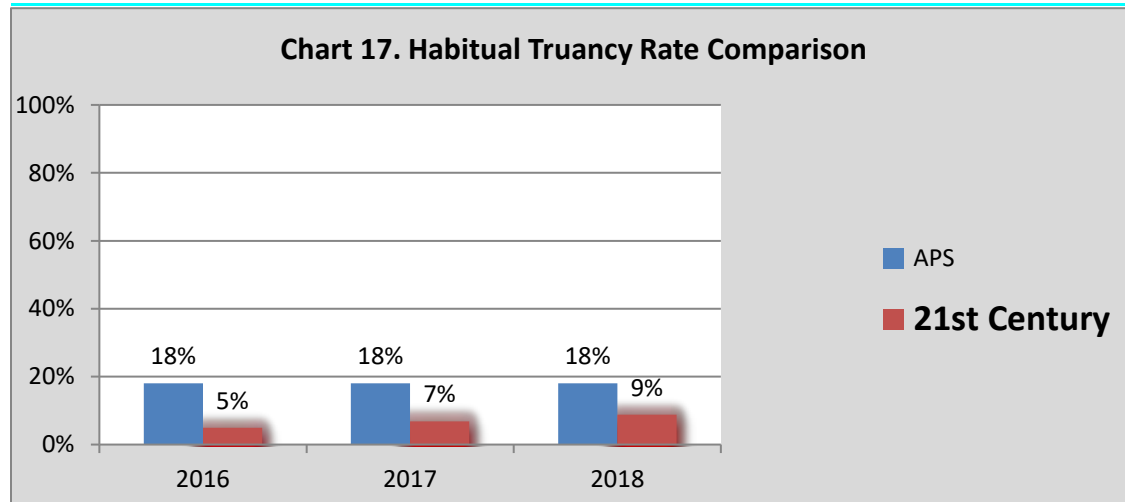
Source: STARS → District and Location Reports > Template Verification Reports > Student > Student Summary Attendance Verification



#### **Habitual Truancy (The statewide target is 2% or less.)**

Chart 17 reflects the school's habitual truancy rate compared to the local district.

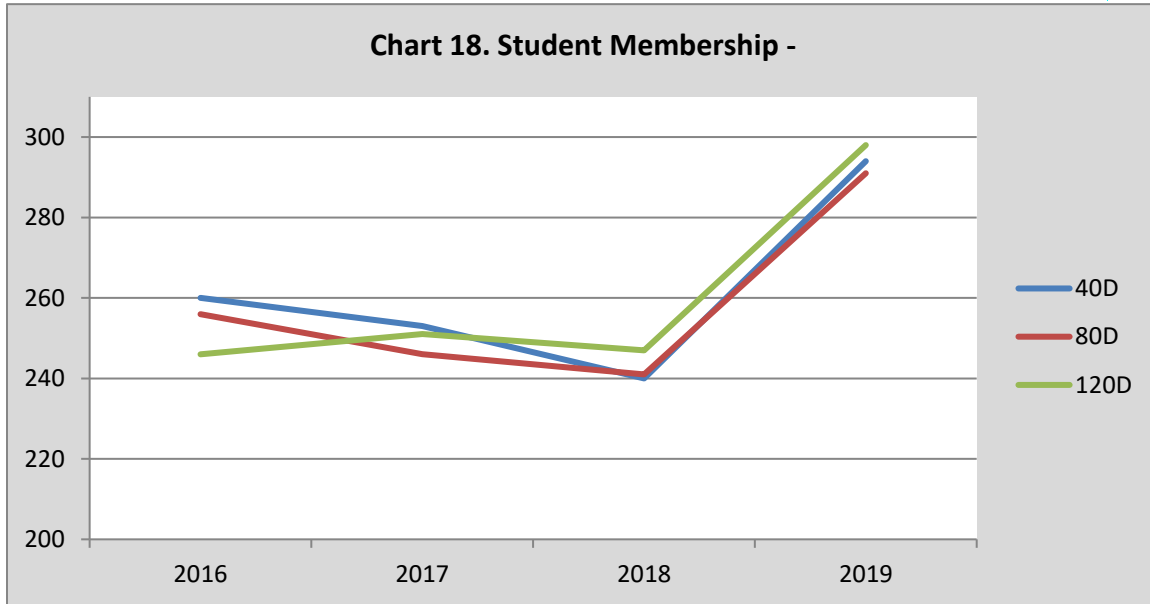
Source: STARS → District and Location Reports → Mobility and Truancy → Habitual Truant Student Totals by District and School



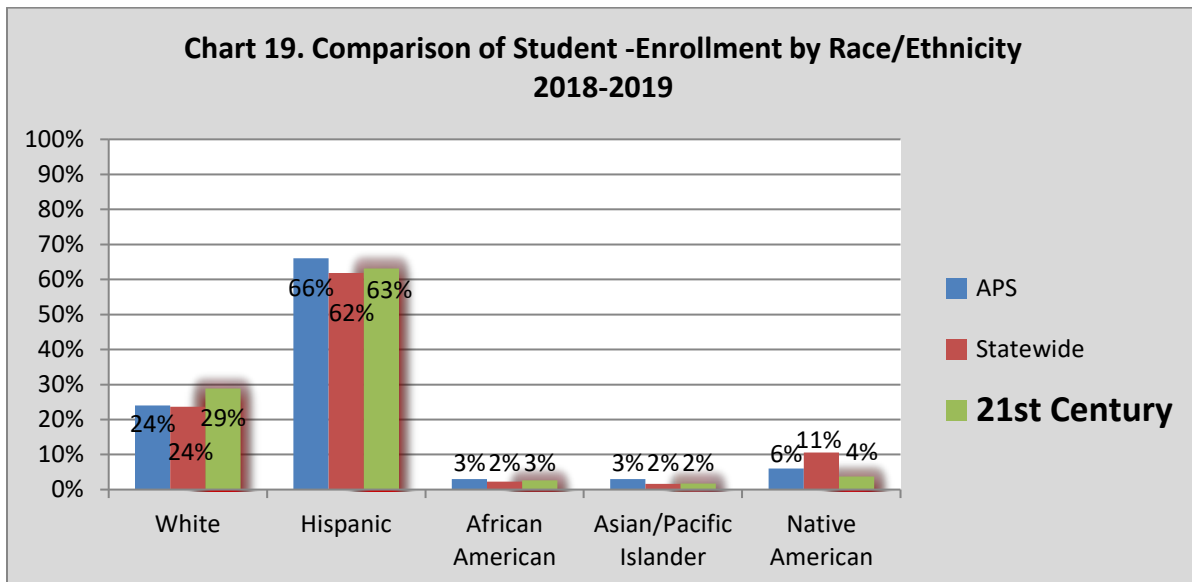
### Student Membership (Enrollment)

The chart below shows the school's student membership for each of the years in operation during the contract term, at each of the reporting windows (40 day, 80 day, and 120 day).

Source: STARS → District and Location Reports → Membership Reports → Membership – District Detail Report

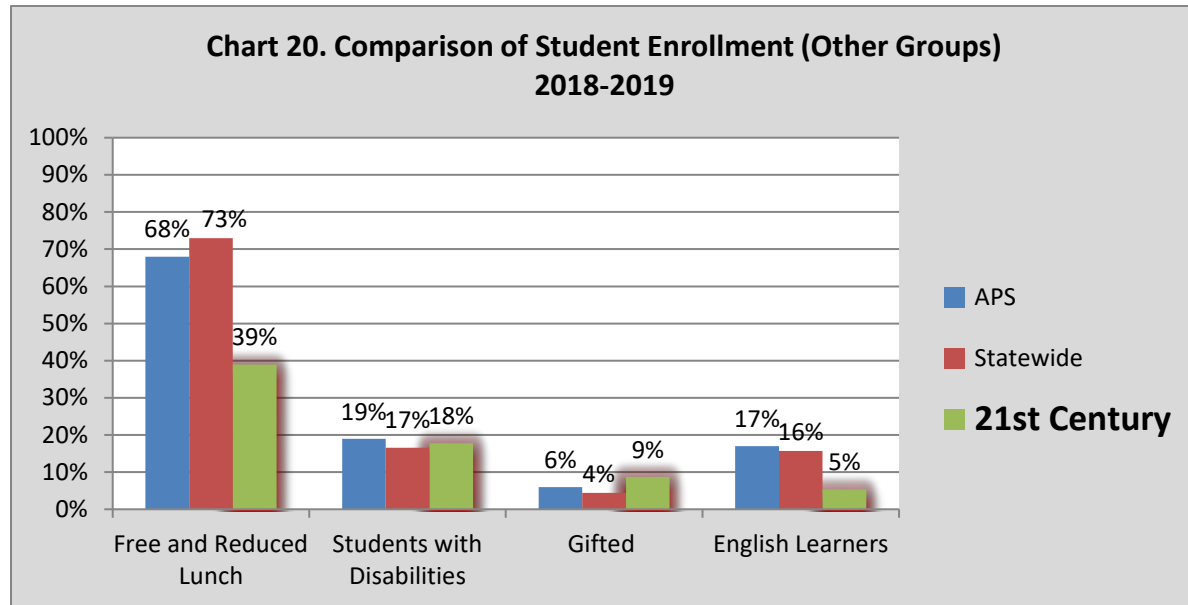


### Enrollment by Race/Ethnicity



Source: STARS → District and Location Reports → General Reports → Enrollment Subgroup Percentages with Averages

### Enrollment by Other Subgroups

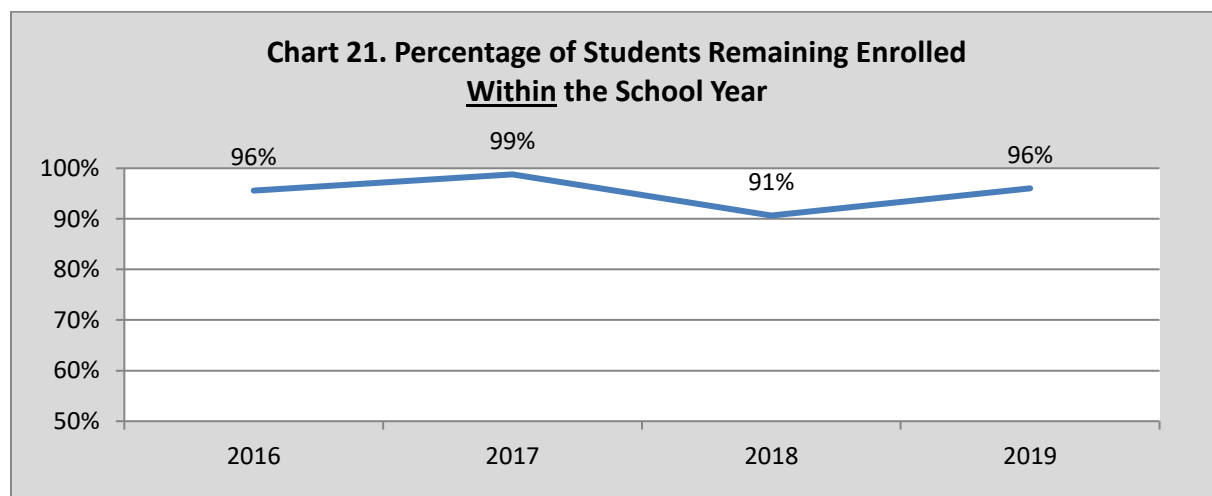


Source: STARS → District and Location Reports → General Reports → Enrollment Subgroup Percentages with Averages

### Retention and Recurring Enrollment

In its Performance Framework, the PEC established student retention expectations. For this school, the PEC established a target of 85% recurrent enrollment between years.

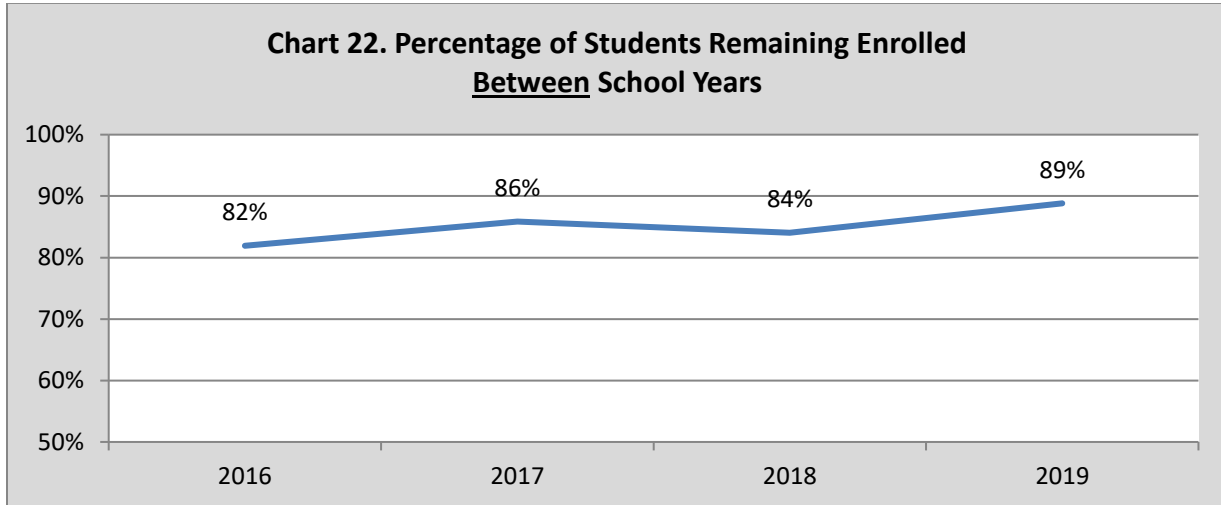
Below, in Chart 21, the PED has calculated within-year retention rates to evaluate the percentage of students who remain enrolled in the school from the time they enroll until the end of the school year. This data is calculated by identifying all students who enroll in the school at any time during the year and then evaluating if the students remain enrolled until the end of the school year. Students whose withdrawal codes indicate circumstances beyond the student's control are removed from the data set.



Source: STARS → District and Location Reports → Options for Parents → Charter School Enrollment Report



To evaluate recurrent enrollment as required by the PEC, the PED has calculated this measure by identifying the students enrolled at the end of each year who are eligible to reenroll (not graduated), and then identifying the students who reenroll on or before the 10<sup>th</sup> day of the subsequent year. Students whose withdrawal codes indicate circumstances beyond the student's control are removed from the data set.

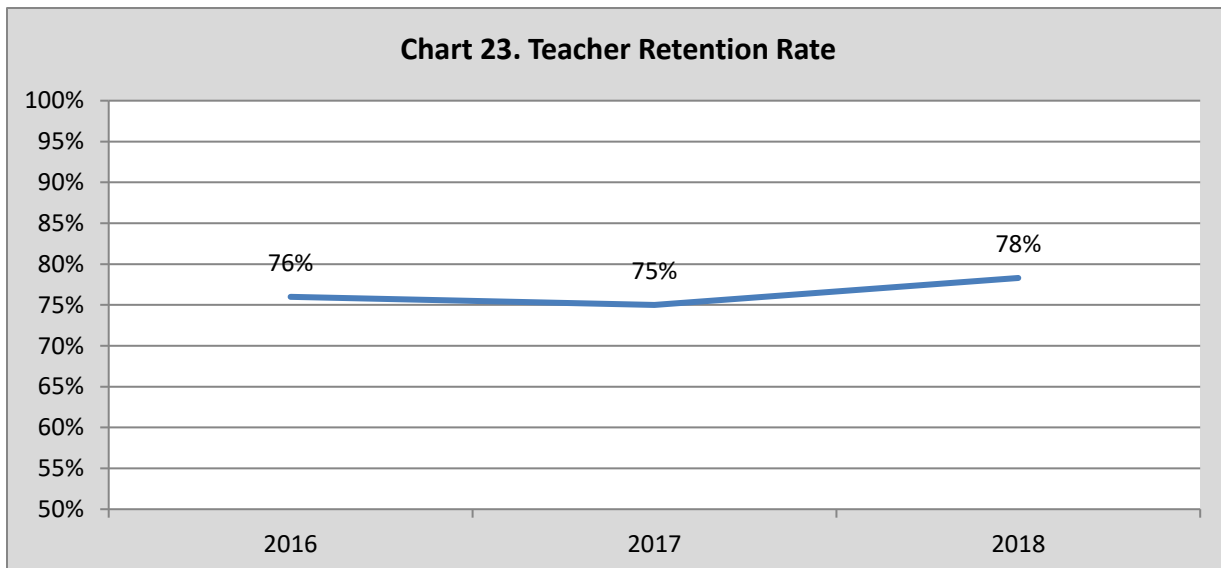


Source: STARS → District and Location Reports → Options for Parents → Charter School Enrollment Report

#### 1d. Teacher Retention Rate

Chart 23 demonstrates the school's retention of teachers over time. This data is calculated by comparing the license numbers for teachers from one year to the next. For example, all teacher license numbers reported for the 2015-2016 school year were compared to teacher license numbers the following year for the same reporting period. The percentage of duplicate license numbers were compared in the second year and the retention rate was calculated based on the percentage of teachers who returned the following year.

The PEC established a goal of 80% teacher retention (lower than 20% turnover) as stated in the performance framework #4d.



Source: STARS → State Reports → Staff Reports → Turnover Rates for Assignment Category (Teachers)

## SECTION 2. FINANCIAL COMPLIANCE

### 2a. Audit

*Figure 3. Fiscal compliance over term of contract.*

Audit Year	# of Findings	# of Repeat Findings	# of Material Weaknesses and Significant Deficiencies
FY18	30	1	14
FY17	2	1	0
FY16	3	2	0

### *Summary of Most Recent Fiscal Report*

In FY18, the school received the following audit findings:

**2018-003 - Purchasing (Material Weakness at the Individual Component Unit Level)**

**Condition:** The School consistently prepared both purchase requests and purchase orders after the invoice was received or after the services were performed. Our testwork identified eight purchase orders with a total dollar value of \$103,966 that were dated after the invoice dates. We noted no other documentation (such as a contract) to show terms and conditions or rates agreed to by the School and the vendor prior to the purchase date. We noted purchasing invoices received from several vendors did not have date of service performed. In addition, we noted an invoice in the amount of \$9,345 was paid by the school for one of the School's foundations.

**Management's Response:** 21st Century has implemented a formalized process for all purchases. This includes Request to Purchase forms, quotes required, formalized approvals and review prior to purchases being made. Training will also be provided to all staff to ensure compliance annually. Contracts from vendors will be acquired prior to the onset of purchases and reconciled to invoices received for work performed. Vendors will

**2018-004 - Lack of Records (Findings That do Not Rise to the Level of Significant Deficiency)**

**Condition:** Supporting documentation related to certain construction purchases could not be located at the School.

**Management's Response:** 21st Century recently moved to a new location and changed Chief Operations Officers mid-year. 21st Century is committed to maintaining appropriate documentation that relates to construction and purchases for our school. Now that we are in a permanent facility and fully staffed we do not see this as an issue going forward. 21st Century will also review the retention schedule.

**2018-005 - Procurement Code (Findings That do Not Rise to the Level of Significant Deficiency)**

**Condition:** The School did not follow procurement policies during the year. The School had 8 purchases in the amounts of \$53,750, \$45,498, \$41,176, \$43,350, \$29,760, \$23,325, \$21,714 and \$21,231 where quotes were not obtained. In addition, the school had construction costs with one vendor paid in the amounts of approximately \$2,137,834 where the school did not follow the procurement process. No request for proposal was issued for services.

**Management's Response:** 21<sup>st</sup> Century is updating its current process and procedures and has implemented a formalized process for all purchases. This includes Request to Purchase forms, quotes required, formalized approvals and review prior to purchases being made. Training will also be provided to all staff to ensure compliance annually. At the on-set of purchases and at the beginning of each school year, 21<sup>st</sup> Century is committed to ensure that any work performed will follow all procurement policy to maintain compliance with NMSA 1978. This will also include annual training and review with the Governance Council Members. The Fuentes Law Firm provided back up for the 2M which was uploaded to the portal. The legislative fund's

**2018-006 - Small Purchases (Findings That do Not Rise to the Level of Significant Deficiency)**

**Condition:** The School did not follow procurement policies during the year. The School had 4 purchases in the amounts of \$4,440, \$4,515, \$3,616, and \$1,698 related to construction. There was no documentation kept at the School to show amounts procured were at the best obtainable price.

**Management's Response:** 21st Century recently moved to a new location and changed Chief Operations Officer's mid-year, however the expenditures listed above were related to State Legislative Appropriations and appropriate approvals prior to purchases were acquired from PED. This included initial requests and quotes. 21st Century is updating current processes and procedures and has implemented a formalized process for all purchases. This includes Request to Purchase forms, quotes required, formalized approvals and review prior to purchases being made. Training will also be provided to all staff and Governance Council Members to ensure compliance annually. Prior to all purchases being made an assessment will be conducted to ensure compliance with Small Purchases to include those that relate to construction. All procurement processes will be followed.

**2018-007 - Internal Control over Financial Reporting (Material Weakness at the Individual Component Unit Level)**

**Condition:** During our audit, we noted the following issues:

1. Fund balance did not properly roll. Accrual adjustments provided to rollforward fund balance were not correct. In addition, the School had not posted prior year adjusting entries.
2. Capital asset journal entries provided did not agree to the capital asset rollforward.
3. Accrual entries provided by the school were incorrect and had to be adjusted.
  - a. The school provided an accrual adjustment for a deposit of \$14,182. The deposit was returned to the school on July 25, 2017. An adjustment was provided to correct this.
  - b. The support provided for the accrued liabilities did not agree to the client adjustment provided by \$45,134.
  - c. School did not accrue for \$3,862 of receivables in fund 25153.
4. We noted an expense paid during fiscal year 2018 that should have been accrued in fiscal year 2017 in the amount of \$100,938.

5. The school paid \$4,100 out of the food services fund for student transportation.
6. The school incorrectly booked \$351,859 of capital outlay and other fees to rent expense. An adjustment was provided to correct \$35,702.
7. School did not record the bond money as revenue and expense on their books in the amount of \$1,516,073.
8. A vendor confirmed an amount outstanding of \$100,000 that was not recorded as outstanding on the school records.

**Management's Response:** 21st Century has established a formal process for additional support, guidance and training utilizing our Business Manager of record, The Vigil Group. On-going training will be provided to the Chief Operating Officer (COO) to help ensure compliance for all items related to Financial Statements in accordance with GAAP. Internal controls, processes and procedures are being updated with oversight from the Business Manager. All Requests for Reimbursement will be completed by The Vigil Group with support and assistance of the COO.

**2018-008 - Vendor Controls and Required IRS Forms (Findings That do Not Rise to the Level of Significant Deficiency)**

**Condition:** The School could not provide a 1099 for a vendor utilized during the year who received payments in excess of \$600.

**Management's Response:** The Vigil Group provided support for filing all 1099's with the IRS for our School. A 1099 confirmation was provided to the Auditors and a back-up copy will be maintained at the school. This internal process will be notated in our process and procedures manual. Report submitted to Auditors for 1099 stored in APTA Financial System 10.10.18. A reconciliation of 1099 for Vendors will be completed to ensure compliance. The Chief Operations Officer has also registered for the 1099 Webinar provided by APTA on November 13<sup>th</sup> to ensure compliance. All documents stored at the School will be listed in the process and procedures manual and a copy provided to our Business Manager for reference.

**2018-009 - Chief Procurement Officer (Findings That do Not Rise to the Level of Significant Deficiency)**

**Condition:** The School did not have a Chief Procurement Officer in place from January 1, 2018 through June 30, 2018.

**Management's Response:** 21<sup>st</sup> Century Chief Operations Officer has completed the Chief Procurement Class for CPO Certification as of October 19, 2018. This class is only offered a few times a year and the timing of filling the COO position and acquiring the CPO Certification should be a non-issue after October. Support was provided on the interim from our contract Level 2 Business Specialist and contract CPO Officer.

**2018-010 - Retiree Health Care timely payments (Findings That do Not Rise to the Level of Significant Deficiency)**

**Condition:** For July 2017, January 2018 and June 2018, the monthly Retiree Health Care (RHC) contribution was made after the 10<sup>th</sup> of the subsequent month.

**Management's Response:** 21st Century will ensure that payments are made timely and if additional support is needed, The Vigil Group will be utilized when necessary.

**2018-011 - Contingent Fee contract (Findings That do Not Rise to the Level of Significant Deficiency) Condition:**

The School entered into a contingent fee contract with a Broker for period beginning February 15, 2016 and terminating on September 15, 2016 for a 3% commission fees should the School buy or lease a property. The School entered into amendment 1 dated July 24, 2017. The agreement was signed by the board president. There was no mention in the meeting minutes approving this amendment and allowing the board president to sign the agreement on the boards behalf. There was no documentation kept by the school to show why the school entered into an amendment after the original agreement with the Broker expired. The attorney provided advice to the school on November 27, 2017 for the governing council to discuss and had two suggestions 1) pay nothing since the broker was negligent in allowing the Broker agreement to expire or 2) make an offer of payment of some sum of money condition upon complete release. During the December 7, 2017 governing council meeting the council determined that amendment one was not legally valid due to the lack of new consideration not be noted. There was no discussion of not paying the amounts or offering a reduced amount. The relator agreed to modify his agreement and put forth and amendment to change to 2%, or \$100,000 plus GRT, with \$50,000 to be paid by the seller and \$50,000 to be paid by the buyer. The school's portion was paid in December 2017. The broker confirmed an amount of \$100,000 remaining at June 30, 2018. The school is disputing that amount. It was also noted that the broker involved is the husband of the current President of Cutler Charitable Foundation (a 21<sup>st</sup> Century Foundation and Component Unit). The President of the Cutler Charitable Foundation also works for the same reality company.

**Management's Response:** 21<sup>st</sup> Century did review and seek legal consultation from Fuentes Law Firm as it relates to the contract in question and final remedy of the Schools portion of payment was made in December and a release of claim was provided by the Client for the fees described. Going forward the school will help document and seek PED approval prior to entering into any contracts that may be considered unallowable to determine the most appropriate method for agreement and payment henceforth.

**2018-012 - Construction (Material Weakness at the Individual Component Unit Level)**

**Condition:** The School paid for construction during the year in the amount of approx. \$2,138,000. The School paid for construction costs to the lease holder of the property. The lease to purchase agreement noted an amount of zero construction costs and noted that the monthly lease payment is based on the "As is Cost of the Premises". A construction agreement was provided between the lease holder of the property and the contractor. The School did not sign the agreement. The invoices provided to the School did not have enough detail to show progress of the construction or any certification showing the data that was submitted was accurate, complete and current. Support could not be provided by the contractor to show how overhead rates were calculated. The School was billed for overhead items in general requirements and a separate over-head rate.

In addition, we noted that the owner of the Company paid was also listed as an original director of one of the Cutler Charitable Foundation (a 21<sup>st</sup> Century Charter Foundation and Component Unit).

**Management's Response:** 21<sup>st</sup> Century will work on ensuring that we follow all PED and Procurement guidelines that relate to construction as we move forward. We will also seek legal counsel when needed to help ensure all policies are being followed. All construction contracts will contain terms and conditions to include pricing data with contractor certification of work complete.

**2018-013 - Construction Change-Order (Material Weakness at the Individual Component Unit Level)**

**Condition:** The original estimate for the construction of Phase I of the school building was \$1,411,691. The School paid approximately \$2,137,834. The school paid an additional \$726,142 over the original proposed amount. There was no documentation at the school documenting or approving the change order, or documentation of what the cost overrun was for. In addition, there is no documentation or provision stating that the profit or fee shall be adjusted to exclude any significant sums because of inaccurate or incomplete pricing data.

**Management's Response:** 21st Century has already begun organizing and archiving all files appropriately. In the transition phase between Chief Operations Officers and the schools move to a new permanent location a complete re-organization of files occurred over the summer. All documents were archived by Fiscal year and a review of missing documents were attempted to be collected and archived as the Audit occurred on-site. This was a way for the school to help determine what documents needed to be stored and how and from which corresponding vendors or Foundations.

**2018-014 - Lack of NM PED Approval Prior to Approving Lease Purchase Agreement (Findings That do Not Rise to the Level of Significant Deficiency)**

**Condition:** The School did not receive approval from the New Mexico Public Education Department (PED) prior to the approval of the Lease Purchase Agreement. Two original lease purchase agreements were provided. The first dated May 10, 2017 and the second dated August 9, 2017. The August 9, 2017 Agreement was approved by the PED on September 18, 2017. An Amendment was completed and approved by PED on June 4, 2018. We noted that the May 10, 2017 lease purchase agreement had amounts that were blank in the agreement and there is no documentation to show the May 10, 2017 lease purchase agreement was cancelled.

**Management's Response:** 21st Century worked with the PED attorney and 21st Century attorneys. 21st Century has followed all of the appropriate processes for the Lease Purchase and the Lease Amendment following the guidance of the PED. The prep work that was involved to process both and with the direct guidance provided by PED allowed the Lease Purchase took to be approved in less than a month time frame. 21st Century received approval from PED on August 9, 2017, however all documentation was provided to PED as requested through-out this process.

**2018-015 - Bylaws (Findings That do Not Rise to the Level of Significant Deficiency)**

**Condition:** The Governing Council President signed a lease purchase agreement on May 24, 2017 on behalf of the School. We noted no approval in minutes showing approval to sign on behalf of the school. Governing Council President signed a broker amendment on behalf of the school. We noted no approval in minutes showing approval to sign on behalf of the school.

**Management's Response:** 21st Century Governance Council gave authority to the Governance Council President to sign on behalf of the School for the contract that is being described. This was also acknowledged throughout multiple meetings with Governance Council members present as well as with Legal Counsel and Guidance from PED, Chief Operations officer at that time along with the Business Manager guidance. 21st Century will ensure the appropriate back up can help substantiate the decision making process showing the authority for transactions, documents and agreements as these occur throughout the year.

**2018-016 - Lack of Due Diligence (Findings That do Not Rise to the Level of Significant Deficiency)**

**Condition:** The School entered into a Lease Purchase Agreement for \$5,500,000 without an appraisal and did not have any documentation showing the basis for the price. An appraisal was conducted by a bank on February 1, 2018 determining the market value to be \$5,030,000 after the School paid approximately \$2,137,834 for construction on the property.

**Management's Response:** 21st Century started their due diligence back in 2015 to look for property, land and an adequate building with the utilizing of comps from multiple locations. 21st Century also began working with APS to determine if APS had a facility the size in which the school was looking for to help expand, grow and meet the health and safety needs of the School. The Facilities Manager helped track site visits to schools, along with comps and pre communications that occurred. Although an appraisal was not done at the time, an appraisal will be used going forward for all work that relates for Construction, purchases and acquisitions prior to buying any other buildings or land.

**2018-017 - Fixed Assets (Material Weakness at the Individual Component Unit Level)**

**Condition:** The School continued to carry building improvements related to the previous leased building. There was a remaining book value of \$2,204. In addition, the School did not track or depreciate leasehold improvements for the construction of the current school building. The total amount of the assets has not been reconciled by the school.

**Management's Response:** 21<sup>st</sup> Century was in the middle of a move and between fiscal years as well as a change in Chief Operations personnel with no permanent location over the summer. During that move Administration was in transition. Construction costs have been reported through present day for Phase I Lease Purchase and Phase II for the Lease Amendment and will continue to be monitored and tracked as we move forward to ensure proper capitalization and depreciation of all assets. Once Phase II is complete, ALL assets will be reconciled, tracked and recorded and provided to the Business Manager of record for appropriate Financial reporting.

**2018-018 - Vendor Overpayment (Material Weakness at the Individual Component Unit Level)**

**Condition:** During our audit we noted the following:

- School was overbilled and overpaid a vendor by \$52,401. The vendor charged the school gross receipts tax twice.
- Per the invoice dated August 4, 2017, remaining balance on roof was \$40,000. School received and invoice dated October 10, 2017 for \$50,000. The documentation at the school is unclear on whether the School had an overpayment of \$10,000

**Management's Response:** 21st Century was in the middle of a summer move as construction was occurring and in constant negotiations to establish and acquire funding from APS for 1.5 million to help with the construction of the school. This was an oversight and will be closely monitored as we move forward and reviewed and approved by the Superintendent and the Chief Operations Officer as expenditures are reconciled. As concerns arise, this will be addressed by Vendor to ensure no overbilling is done. All vendors will be required to provide an on-going project update with detailed costs analysis and summary report to the School as well as the Foundations that are involved that relate to the Construction to capture all costs appropriately and prevent overbilling from occurring.

At this time a Memo will be going out to this Vendor to collect back the overbilling that is due back to the School and APS.

**2018-019 - Journal Entries (Material Weakness at the Individual Component Unit Level)**

**Condition:** During our testing of journal entries we noted there is no approval of journal entries. It was also noted that journal entries in the amounts of \$87,755 and \$26,688 did not contain adequate supporting documentation for the journal entry posted.

**Management's Response:** 21st Century has already began changing its Journal Entry procedures and they are currently reviewed with our Business Manager. This policy and Internal Controls will be updated with review for future Journal Entries. Dual approvals are now required for all JE's and additional training will be provided to the COO to prevent this from future audit findings and ensure compliance is being followed.

**2018-020 - Prepayment of Invoices (Material Weakness at the Individual Component Unit Level)**

**Condition:** A check was written by the school in the amount of \$250,000 that showed prepayment for construction work. Back-up provided by the school did not reconcile to the \$250,000 paid. Of the support provided only \$38,270 appears to be for services prior to the check date. The School provided invoices of \$327,374 to support this invoice.

**Management's Response:** 21st Century will monitor all construction costs and will not pre-pay for services. Policies will be followed to ensure no overpayments and pre-payments are made. We will follow our procurement guidelines. Although this partially resulted in the School's inability to acquire funds sooner from APS as it relates to the 1.5 million on Mill Levy Funds, the School will do its due diligence going forward.

**2018-021 - Improper Disposal of Capital Assets (Findings That do Not Rise to the Level of Significant Deficiency)**

**Condition:** During our testwork over capital assets, we noted the School failed to notify the Office of the State Auditor (OSA) at least 30 days prior to the disposition of property for all items disposed in fiscal year 2018.

**Management's Response:** 21st Century will follow all OSA requirements going forward. This was an oversight by the school and Administration as a result of the move. The current COO will work closely with the Superintendent and the Facilities Manager on all Inventory, assets and disposition thereof to help prevent future and repeat findings.

**2018-022 - Request for Reimbursement (Material Weakness at the Individual Component Unit Level)**

**Condition:** The School does not have a process for submitting Requests for Reimbursements (RFRs) timely. The school could not recover approximately \$75,011 due to RFR's submitted after the due date. The operating fund was required to absorb those expenditures. Those adjustments had not been corrected in the general ledger accounting system. In addition, the school does not have a review of RFRs.



**Management's Response:** 21st Century had planned to submit all RFR's the week that they were due, however due to a family emergency this was not completed as originally anticipated. A complete explanation of events was provided. An emergency contingency for support is now in place to prevent this from happening in the future and RFR's will be done either Monthly or Quarterly to ensure no large amounts are carried through the end of the year. Additional training will also be provided to the current Chief Operations Officer by the Business Manager.

**2018-023 - Budgetary Conditions (previously reported as 2017-003) (Findings That do Not Rise to the Level of Significant Deficiency)**

**Condition:** During our audit, we noted the school had an expenditure function where actual expenditures exceeded budgetary authority:

- Fund 11000 (Function 1000) -\$95,597
- Fund 21000 (Function 3000) -\$7,004
- Fund 31600 (Function 2000) - \$17 Fund 31701 (Function 2000) -\$8

**Management's Response:** 21st Century will work towards monitoring the budgets quarterly and as needed to ensure compliance and make necessary adjustments for BAR's quarterly.

**2018-024 - 4th Quarter NMPED Reports (Findings That do Not Rise to the Level of Significant Deficiency)**

**Condition:** We noted the 4<sup>th</sup> quarter budget to actual report submitted to the New Mexico Public Education Department (NMPED) did not agree to the general ledger.

**Management's Response:** 21<sup>st</sup> Century had to comply with PED quarterly deadlines, however additional adjustments needed to be made after the Quarterly report was provided and once all final adjustments are done, an updated Quarterly report will be provided to PED/APS to ensure compliance. Better communication will occur between the School and PED/APS.

**2018-025 - Outdated Policies (Findings That do Not Rise to the Level of Significant Deficiency)**

**Condition:** The School does not have an updated policies and procedures manual. The policies provided were dated 2012. Policies should be reviewed and updated each year.

**Management's Response:** 21st Century has already started re-writing and updating policies and procedures and internal controls. Once approved, written process will be updated and then presented to the Governance Council for approval, review. These procedures will be reviewed annually and updated as needed. This will be presented to Governance Council by December 2018.

**2018-026 - T&E Adjustment (Findings That do Not Rise to the Level of Significant Deficiency)**

**Condition:** The School received a reduction of \$117,740 in State Equalization Guarantee money after a Training and Experience (T&E) audit performed by the NM PED and not complying with state compliance requirements.

**Management's Response:** The T&E has already been audited, corrected and adjusted. SEG was already reduced to reflect the appropriate T&E for ALL staff. This was reviewed with the Superintendent and appropriate staff that were affected to ensure compliance for future years. As a

result of the recent move documents were misplaced, however all records have been reviewed and updated and secure.

**2018-027 - Internal Control over Cash Receipts (Material Weakness at the Individual Component Unit Level)**

**Condition:** The School does not have a process for cash receipts. There is no cash receipt book or log kept for the money receipts. There is no documentation to show how much cash the school receipts to compare to the amount deposited to the bank and verify that it was properly deposited within 24 hours.

**Management's Response:** 21st Century has already made corrections to this process. A new signature form has been developed to ensure compliance. This was designed by the Admin Staff and approved by the Chief Operations officer.

**2018-028 - RHC and ERB Payments (Findings That do Not Rise to the Level of Significant Deficiency)**

**Condition:** Education Retirement Board (ERB) payments for the year did not agree to the general ledger by \$347.

Retire Health Care (RHC) payments for the year did not agree to the general ledger by \$115.

**Management's Response:** 21st Century has designed a monthly checklist to ensure compliance. Included will be a reconciliation of all payroll liabilities to ensure compliance with applicable state law and regulations.

**2018-029 - Payroll Transactions (Significant Deficiency at the Individual Component Unit Level)**

**Condition:** The following was noted:

- The school overpaid an employee \$263 for the year. There was no documentation at the School to show why the employee was paid more than the contract.
- The Principal contract was for Principal services only however the Principal was paid .70 FTE principal and .3FTE teacher. The contract did not properly reflect this.

**Management's Response:** The school will implement internal controls over payroll that will reconcile and verify all amounts paid to employees. This will include controls available within the payroll system.

**CUTLER CHARITABLE FOUNDATION, 21<sup>st</sup> Century Component Unit**

**2018-030 - Financial Close and Reporting (Material Weakness at the Individual Component Unit Level)**

**Condition:** The Foundation was not maintaining a trial balance or a general ledger with the accounting activity. As of October 2018 the foundation has created only a June 30, 2018 trial balance and has maintained no accounting ledger subsequent to year-end.

**Management's Response:** The foundation has enlisted the assistance of a financial company for direction on the correct bookkeeping process. This company will train the executive board and regularly review the financial books of the foundation.

**2018-031 - Lack of Internal Controls over Capital Assets (Material Weakness at the Individual Component Unit Level)**

**Condition:** During our testwork over capital assets the following was noted.

- The Foundation did not accurately record the value of property purchased under a lease purchase agreement. The value of the land, \$1,800,000, was included in the valuation of the whole property (\$5,030,000). The Foundation recorded the value of the land but did not remove it from the value of the building, effectively double counting the land.
- The lease purchase price was \$5,748,707. A third party valuation of the property acquired under the lease purchase agreement was performed subsequent to the date of the agreement, concluding a value of \$5,030,000. The difference between the purchase price and the valuation indicates a loss on impairment of \$718,707. No impairment loss was recorded by the Foundation.

**Management's Response:** The foundation has enlisted the assistance of a financial company for direction on the correct bookkeeping process. This company will train the executive board and regularly review the financial books of the foundation.

**2018-032 - Lack of Internal Controls over Long-Term Debt (Material Weakness at the Individual Component Unit Level)**

**Condition:** During our testwork over long-term debt the following was noted:

- Total long-term debt outstanding as recorded exceeds the amount outstanding per the documentation provided by \$26,293.
- Sufficient evidence was not provided to conclude on the total amount outstanding on the MELD, LLC note. The school may have an additional unrecorded liability of \$485,510 with the vendor.
- No amounts were recorded as current.

**Management's Response:** The foundation has enlisted the assistance of a financial company for direction on the correct bookkeeping process. This company will train the executive board and regularly review the financial books of the foundation.

2b. Board of Finance

As a locally authorized charter school, the governing board does not serve as the Board of Finance.

## SECTION 3. CONTRACTUAL, ORGANIZATIONAL, AND GOVERNANCE RESPONSIBILITIES

### 3a. Educational Program of the School

Each grade level is to arrange for no less than 18 OS I's to be supported with documentation that verifies instructional purpose. Content classrooms will be held to 20 students per classroom. Through their lesson plans, teachers will demonstrate the use of data generated by the short cycle assessment to set achievement goals for the school, grade level, class and individual student. Testing data from each short cycle assessment will be provided and used as a guide for student improvement and to drive instruction.

### 3b. Organizational Performance Framework

21st Century	2016-2017	2017-2018	2018-2019
<b>Category I. Academic Performance Framework</b>			
Meet Mission Specific Indicators	Meets (or Exceeds) Standard	Meets (or Exceeds) Standard	Meets (or Exceeds) Standard
Meet acceptable standards according to NM's A-F grading system	Meets (or Exceeds) Standard	Meets (or Exceeds) Standard	Meets (or Exceeds) Standard
<b>Category II. Financial Performance Framework</b>			
Enrollment	Meets (or Exceeds) Standard	Meets (or Exceeds) Standard	Meets (or Exceeds) Standard
Liquidity	Meets (or Exceeds) Standard	Working to Meet Standard	Falls Far Below (or Does Not Meet) Standard
Total Audit Findings	Working to Meet Standard	Meets (or Exceeds) Standard	Falls Far Below (or Does Not Meet) Standard
Repeat Audit Findings	Falls Far Below (or Does Not Meet) Standard	Working to Meet Standard	Working to Meet Standard
Classification of Audit Finding	Meets (or Exceeds) Standard	Meets (or Exceeds) Standard	Falls Far Below (or Does Not Meet) Standard
Exceptions from Site Visit	Falls Far Below (or Does Not Meet) Standard	Falls Far Below (or Does Not Meet) Standard	Working to Meet Standard
<b>Category III. Organizational Performance Framework</b>			
<b>Educational Plan</b>			
Material Terms	Meets (or Exceeds) Standard	Meets (or Exceeds) Standard	Meets (or Exceeds) Standard
Applicable educational requirements	Meets (or Exceeds) Standard	Meets (or Exceeds) Standard	Meets (or Exceeds) Standard
Rights of all students	Meets (or Exceeds) Standard	Meets (or Exceeds) Standard	Meets (or Exceeds) Standard
Students with special needs	Working to Meet Standard	Meets (or Exceeds) Standard	Meets (or Exceeds) Standard
Overdue IEPs	Meets (or Exceeds) Standard	Meets (or Exceeds) Standard	Working to Meet Standard
Overdue Evaluations	Meets (or Exceeds) Standard	Meets (or Exceeds) Standard	Meets (or Exceeds) Standard
Caseload Waivers needed	Meets (or Exceeds) Standard	Meets (or Exceeds) Standard	Meets (or Exceeds) Standard
Special Education data issues	Meets (or Exceeds) Standard	Meets (or Exceeds) Standard	Meets (or Exceeds) Standard
English Language Learners	Meets (or Exceeds) Standard	Meets (or Exceeds) Standard	Meets (or Exceeds) Standard
Attendance Laws	Meets (or Exceeds) Standard	Meets (or Exceeds) Standard	Meets (or Exceeds) Standard
<b>Business Management and Oversight</b>			
Financial reporting and compliance requirements	Meets (or Exceeds) Standard	Working to Meet Standard	Falls Far Below (or Does Not Meet) Standard
GAAP	Meets (or Exceeds) Standard	Working to Meet Standard	Falls Far Below (or Does Not Meet) Standard
<b>Governance and Reporting</b>			
Governance Requirements	Meets (or Exceeds) Standard	Meets (or Exceeds) Standard	Meets (or Exceeds) Standard
Holding management accountable	Meets (or Exceeds) Standard	Meets (or Exceeds) Standard	Meets (or Exceeds) Standard
<b>Employees</b>			
Teacher and staff credentialing	Meets (or Exceeds) Standard	Meets (or Exceeds) Standard	Meets (or Exceeds) Standard
Employee Rights	Working to Meet Standard	Meets (or Exceeds) Standard	Meets (or Exceeds) Standard
Background checks	Meets (or Exceeds) Standard	Meets (or Exceeds) Standard	Falls Far Below (or Does Not Meet) Standard
<b>School Environment</b>			
Facilities Requirements	Meets (or Exceeds) Standard	Meets (or Exceeds) Standard	Meets (or Exceeds) Standard
Health and Safety Requirements	Meets (or Exceeds) Standard	Meets (or Exceeds) Standard	Meets (or Exceeds) Standard
Handling information appropriately	Meets (or Exceeds) Standard	Meets (or Exceeds) Standard	Meets (or Exceeds) Standard

### 3c. Governing Body Performance

The school has 8 members serving on their Governing Body.

Figure 7 lists the information provided to the PED regarding the members who are currently serving on the school's Governing Board.

Name	Role	Service Start Date*	Membership Status	FY18 Training Requirements	Hours Missing
Virginia Trujillo	President				
Phil Sapien					
Art Silva	Vice-President				
Kathy Webb	Secretary				
Evelyn Dow					
Elizabeth Palanza					
Victoria Tafoya					
Bianca Belmonte-Sapien					

*Figure 7. Current governing council membership*



## **Part B—Progress Report**

(A report on the progress of meeting the academic performance, financial compliance and governance responsibilities of the charter school, including achieving the goals, objectives, student performance outcomes, state standards of excellence and other terms of the charter contract, including the accountability requirements set forth in the Assessment and Accountability Act during the Current Charter Term)



## **Part B—Progress Report**

(A report on the progress of meeting the academic performance, financial compliance and governance responsibilities of the charter school, including achieving the goals, objectives, student performance outcomes, state standards of excellence and other terms of the charter contract, including the accountability requirements set forth in the Assessment and Accountability Act during the Current Charter Term)



The following rubric will be used to evaluate the narratives in Part B:

<b>Meets the Standards</b>	<ul style="list-style-type: none"> <li>In <b>each</b> year of the contract term, the school has a demonstrated record of meeting <b>all</b> standards, which is supported by evidence.</li> </ul>	
<b>Demonstrates Substantial Progress</b>	Demonstration Through Data	Demonstration Through Systemic Improvement Plan
	<ul style="list-style-type: none"> <li>The school <b>does not</b> have a demonstrated record of meeting all standards in each of the years in the contract term, <i>however...</i></li> <li>An evaluation of <i>all</i> data and evidence (for academic narrative this includes all available academic performance data, including state assessment data) demonstrates at least two years of sustained improvement toward meeting the standard.</li> </ul>	<ul style="list-style-type: none"> <li>The school <b>does not</b> have a demonstrated record of meeting all standards in each of the years in the contract term, <i>however...</i></li> <li>The narrative describes <b>specific adult</b> (teacher, leader, board) <b>actions taken to improve performance and outcomes</b> by <b>addressing the root cause</b> of the inadequate performance; AND</li> <li>The <b>site visit</b> team can verify the <b>implementation of reported improvement actions</b> by evaluating <b>specific evidence</b> at the school site that is <b>observable, verifiable, and readily available</b>; AND</li> <li>The narrative identifies <b>measurable successes</b> during the most recent year <b>resulting from the improvement actions taken</b>; AND</li> <li>An evaluation of the data and <b>evidence supports the observable and reported successes.</b></li> </ul>
<b>Failing to Demonstrate Progress</b>	<ul style="list-style-type: none"> <li>The school <b>does not</b> have a demonstrated record of meeting all standards in each of the years of the contract term.</li> <li>An evaluation of data and evidence (for academic narrative this includes all available academic performance data, including state assessment data) does not demonstrate at least two years of sustained improvement toward meeting the standard.</li> </ul> <p>AND ONE OR MORE OF THE FOLLOWING:</p> <ul style="list-style-type: none"> <li>The narrative is focused on <b>describing circumstances connected to the poor performance and/or excuses for the poor performance</b> (e.g. serving a disproportionately high rate of students with disabilities, serving a disproportionately high rate of “at-risk” students, a lack of funding, teacher/administrator turnover, etc.), and/or <b>either does not describe specific adult improvement actions taken</b> or describes <b>minimal adult improvement actions taken</b>; or</li> <li>The site visit team is not able to verify implementation of the reported adult improvement actions because there is no <b>observable, verifiable</b> evidence presented during the site visit; or</li> <li>The narrative <b>fails to identify any measurable successes</b> during the most recent year, or evaluation of the <b>data and evidence directly contradicts reported successes.</b></li> </ul>	

## 1. Innovative and Distinctive Education Program

The school shall provide a brief description of some of its unique, innovative, and significant contributions to public education within the same grade level and geographic area in which it is located. These contributions may include:

1. Teaching methods
2. Measures of student achievement
3. Professional development for teachers
4. Learning programs, or
5. Encouraging parental or community involvement

***School response:***

1. **21<sup>st</sup> Century Public Academy is a 5<sup>th</sup>-8<sup>th</sup> Grade Public Charter in it's 20<sup>th</sup> year of providing experiences, situations and opportunities for students to develop talents and to understand their role in the community through Out of School Instruction (OSIs). Teachers differentiate instruction in Common Core Standards and content skills in a full inclusion setting for English, Math, Science and Social Studies. Students read every day (25 minutes) in homeroom and develop technology skills in each class using Chromebooks (one to one). A study lab is provided to students who demonstrate need for skill strengthening. Students also experience four associated arts classes (Art, Computers, Music, PE) before promoting to high school.**
2. **21<sup>st</sup> Century teaching occurs within classrooms and on OSIs using modifications based on formative student data collected at the beginning of the year in Math, Reading, Language Usage and Science. Since our last Charter Renewal, our students have made a significant contribution to our district and state overall achievement. NWEA MAP/iReady Reading scores have an upward trend (2015 29% Proficient, 2016 30%, 2017 38%, 2018 40%, 2019 39%). NWEA MAP/iReady Math scores have an upward trend (2015 18% Proficient, 2016 22%, 2017 20%, 2018 22%, 2019 44%). 2019 Spring TAMELA results show 46% of our students met/exceeded standards in ELA; 28% met/exceeded in Math leaving room for continuous improvement and growth. Student instruction is further differentiated within leveled classes (High, Mid-High, Mid-Low, Low) and student placement is adjusted at the Middle of the Year (MOY) based on student growth in NWEA MAP/iReady Reading and Math. In 2018-2019 students' iReady Math Growth was 20% and iReady Reading Growth was 6%. Science formative data from 2019 BOY to EOY shows 3% and Language Usage was 1% growth. TAMELA data contributes to vertical alignment of our students' writing growth with the goal of RACED paragraph production and five paragraph essays. The Science Department also aligns instruction for 50% proficient/advanced student achievement on the 2019 SBA.**
3. **Teacher collaboration occurs daily through a one hour team prep (a second prep to attend to classroom needs), monthly at staff professional development, monthly in department collaboration as well as during daily prep time. At BOY, MOY and EOY data presentations, staff set professional development goals and learning targets based on student growth data. For example, our Science Department is adapting the department curriculum map using training around the development of instruction for Next Generation Science Standards implementation. Department Chairs collaborate with team members on PD such as curriculum modifications, EL differentiation and instruction, Special Education student needs, behavioral supports, parent academic involvement and resource development.**
4. **Teachers maximize Out of School Instruction (OSIs) learning programs through parental and community involvement. Each grade level takes 20 (or more) OSIs. Parents chaperone and prepare their student to participate through communication with the teachers. Teachers reach out to our community to host OSIs, such as the Nuclear Science Museum, the ABQ**

**Museum, the Very Large Array, Casa San Ysidro, the Indian Pueblo Cultural Museum, ABQ Old Town, Popejoy Presents, and the Rio Grande Nature Center. Parent partnerships are further developed and encouraged through PTA (Ice Cream Social, Fall Festival and Spring Fling), Sports (APIAL League Member), Clubs and Academic nights hosted by Science, Math, Social Studies and Language Arts teachers. Parents volunteer in our school in a variety of capacities and in the most important way- partners in their child's education.**

## 2. Academic Performance

The Charter School Act provides as follows:

A charter may be suspended, revoked, or not renewed by the chartering authority if the chartering authority determines that the charter school... failed to meet or make substantial progress toward achievement of the department's standards of excellence or student performance standards identified in the charter contract.

### a. Department's Standards of Excellence

**For any school that has not maintained a C or better letter grade in SY2016 – SY2018** provide a narrative that describes the improvement actions targeted to improve the school's letter grade (school/adult/leader/teacher actions) and the success of those actions (student academic successes/improved outcomes).

Implementation of the described improvement actions should be verifiable through documented evidence at the site visit. **Please identify specific evidence of both the school/adult/leader/teacher actions and the student academic successes/improved outcomes in the narrative.**

The narrative should reference performance data that can be reviewed and verified either during the site visit or during the "desk audit" review of the application. If providing data, please attach in an appendix and reference the appendix by name in the narrative.

**Schools that have maintained a C or better letter grade in SY2016 – SY 2018 over the term of the contract AND have not received a D or F in any indicator of the letter grade during SY2016 – SY2018 do NOT complete this Section.**

**NOTE: The SY2019 School Accountability Report will be considered by the Public Education Commission at renewal. A school may provide a narrative response to its School Accountability Report.**

***School response:***

In SY2017, we earned an overall B grade. However, we had one indicator that earned a D-Improvement of Lowest-Performing. We earned 14 of 20 points. Our Math Department engaged in peer collaboration to introduce a Math Moment (approx. 5 minutes of additional instruction/ over 3,000 minutes added per year) in all other core classes except ELA and Associated Arts. The Associated Arts teachers analyzed Beginning of Year MAPS/NWEA data to collaborate on a focus area for math support. They determined that the math moment was more beneficial than instruction integrated across a unit. Additionally, the Math and ELA Departments reviewed and presented student data, MAPS/NWEA areas for focus growth and skill readiness to the entire staff at the Beginning of the year. Using Middle of the Year data, student proficiency increased because teachers selected focus goals based on the new data and modified instruction to meet the learners' different need. For example, in Language Usage students needed to work on skills for paragraph structure, sentence structure and supporting the main idea. Here is the breakdown of skills focus by grade based on NWEA data: 5th Grade: Literature and Vocabulary Acquisition, Informational Text; 6th Grade: Vocabulary Acquisition, Informational Text and Writing; 7th Grade: Informational, Vocabulary, and Literature; 8th Grade: Informational Text. Teachers met daily to discuss student progress in grade level teams, and departments met twice per month to set instructional outcomes and to share best practices. Students also used a data sheet to record their beginning of the year score on NWEA MAP assessments and students set a personal goal to improve. After MOY testing, students set a new goal for EOY growth, as did teachers. Instruction was modified for students in leveled classes and individually within each leveled class to use ELA strategies (RACED for paragraph writing, grade for grammar, write more, teach informational text strategies, focus on base words, roots, prefixes, suffixes and vocabulary meaning). At the end of the year, departments collaborated to present findings to set teacher summer professional learning goals. Progress toward proficiency at the EOY was an increase in PARCC reading from 30% proficient in 2016 to 38% proficient or advanced. Reading informational text instructional efforts are evidenced in SBA science data which shows slight improvement for our lowest performing students reducing the percent of students in beginning steps from 13% in 16-17 to 10% in 17-18.

In SY2018, we earned an overall C grade. However, for Current Standing we earned a D. We earned 17 of 40 points. Also, for Improvement of Lowest-Performing Students we earned a D. We earned 14 of 20 points. Math and ELA Departments reviewed and presented achievement data, content areas for focus growth and content skill readiness to the entire staff. Based on achievement data geometry and math vocabulary was a focus for math moments (2018-2019). The math moment was 5 extra minutes of math instruction across Art, Social Studies, PE and Media Arts for a total of 3,000 additional Math instructional minutes per year. We provided targeted professional development in how to teach middle school math/Algebra for our 8<sup>th</sup> Grade teacher with a math coach. Teachers used root cause analysis to determine why our lowest-performing students struggle to be proficient. Teachers reflected on their actions to

increase student achievement. To improve our Lowest-Performing Students' Math and Reading scores we are providing smaller study lab class ratios (one teacher to an average of 15 students, instead of 1 teacher to 20 students) by adding two full time instructors for Associated Arts classes of PE and Art (2019-2020). Study lab is team taught by a certified teacher and an EA to provide additional instructional time and another Special Education teacher goes to content classes to provide one on one support for students in Math and Reading. We purchased, trained and utilized I-Ready computer based Math and Reading curriculum for 5<sup>th</sup>-8<sup>th</sup> Grade instruction. Students worked in i-Ready for at least 45 minutes per week in Math and ELA. Student i-Ready Math scores increased from 24% in the Fall 2018 to 44% Proficient in the Spring 2019 and Reading scores increased from 33% to 39% Proficient. Our students' reading increased on the TAMELA from 40% proficient in Spring of 2018 to 46% proficient or advanced Spring of 2019. The principal increased formal walkthrough feedback from zero to 3 using the new 2019 Frontline walkthrough process for teacher feedback. Our Governance Council requested increased documentation of Principal monitoring of classroom learning via walkthroughs. Teachers now receive observation based feedback in Domain 2 and 3 which includes a strength focus and actionable feedback more regularly. Then, we have a conversation about the walkthrough and the principal is able to look for improvement during formal observations. Please reference Section 9 of Appendix X.

## b. School Specific Charter Goals

Pursuant to NMCA 22-8B-9.1, each charter school authorizer must allow for the inclusion of additional rigorous, valid and reliable indicators proposed by a charter school in each school's performance framework to augment external evaluations of its performance, provided that the chartering authority approves the quality and rigor of the indicators and the indicators are consistent with the purposes of the Charter Schools Act.

**All applicants must report on each school specific charter goal that is included in the school's performance framework.** Applicants must provide a summary analysis of their performance on each goal in over the term of the contract. This analysis must state, for each year of the contract, whether the goal was met and must include longitudinal data that can show the progress of the school over the contract term. For each goal, the applicant should provide a visual representation of the longitudinal data.

**For any applicant that did not meet all of their goals in each year of the contract term,** provide a narrative that addresses the improvement actions (school/adult/leader/teacher actions) targeted to improve the school's performance on that school specific goal and the success of those actions (student academic successes/improved outcomes). The purpose of the narrative is to demonstrate substantial progress toward achieving and maintaining sufficient performance on the school specific goal. The narrative should only address a goal that was not met in each year of the contract term.

Implementation of the described improvement actions should be verifiable through documented evidence at the site visit. **Please identify specific evidence of both the school/adult/leader/teacher actions and the student academic successes/improved outcomes in the narrative.**

The narrative should reference performance data that can be reviewed and verified either during the site visit or during the "desk audit" review of the application. If providing data, please attach in an appendix and reference the appendix by name in the narrative.

**Schools that have met all of their school specific goals in each year of the contract term do NOT provide a narrative.**



***School response:***

In the current charter contact term, our school's missing specific goals have changed to meet the changing needs of our students. Our Goals have become SMART Goals with measurable indicators beginning in 2018-2019.

**The first area of goals relate to our Out of School Instruction (OSIs).**

**2015-2016- School will arrange for a minimum of 20 OSIs per grade level that support the curriculum and will document Common Core Standards addressed in each OSI. (Goal Met)**

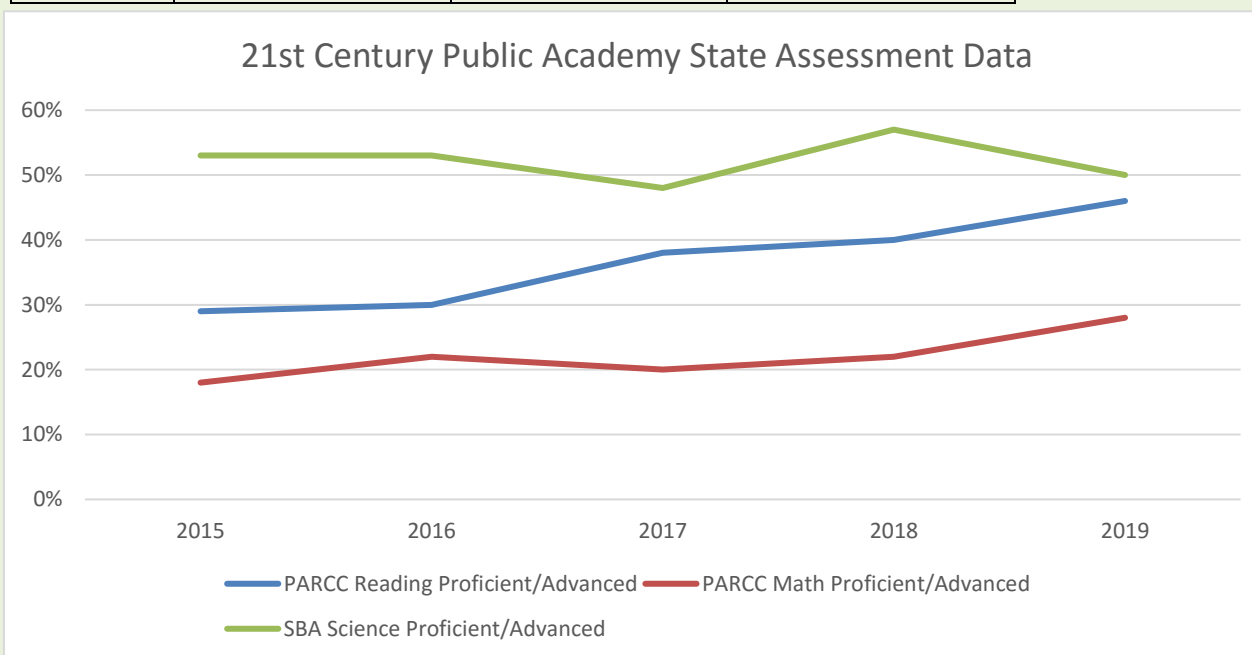
**2016-2017, 2017-2018- Each grade level will provide 18 OSIs to support the utilization of the community as a classroom. (Goal Met-changed from 15-16 so that one of the OSIs could be developed by Associated Arts and the other could be a schoolwide OSI, developed by a lead teacher. OSIs changed to address more content standards and the OSI assignments changed to meet the areas of focus according to NWEA/MAP data)**

**2018-2019 Student Academic Performance Standard/Goal #1: Each grade level will provide 18 OSIs to support the utilization of the community as a classroom with assignments that increase core content proficiency by 10% at EOY in reading, math, language usage, and science as measured by Short Cycle Assessment. (Goal Met to have 18 OSIs, however while all subjects increased proficient students, we missed the 10% mark for all core content areas).**

**In 2018-2019, Math increased Core Content Proficiency by 20% from 24% to 44%, however. Math assignments are included in OSIs to increase math scores by providing the hands on math experience to practice math concepts. Teaching occurs in class before the OSI, gains emphasis and practice during math moments, and the teacher assesses the students' proficiency after the OSI. Math Moment teaching occurs daily at the beginning of the class, instead of math integration which we moved away from in 2016-2017 due to data not showing that integration was producing increased proficiency. Math moments are created to address the specific grade level math need, selected based on short cycle assessment data and modified at MOY. For example, in Math geometry and math word problems were the selected focus by the math department for the whole school's math moments in 2018-2019. An additional 5 minutes of Math Moments in each non-math subject class resulted in almost 3,000 additional minutes of math instruction provided by math moments and an increase of 20%! Proficiency was not increased by 10% in other core subjects as measured by NWEA MAP/iReady. Reading increased from 33% to 39% (6%), Science increased from 54% to 57% (3%), Language Usage increased from 42% to 43% (1%). At the end of the year PD, teachers reflected on why. Teachers deliberated on the most significant change. iReady software was used for computer based reading instruction/skill building. As this was the first year using the software for reading skill**

building, teachers were learning how to adapt their curriculum to provide time for the iReady practice. At the end of 2018-2019, teachers decided to discontinue to use the iReady software noting that it was taking time from instruction and replacing it with a computer, students reported it was too repetitious, and the iReady reading curriculum did not produce proficiency gains across 5<sup>th</sup>-8<sup>th</sup> grade at EOY. Overall, 60% of students were predicted by iReady to score a level 3, 4, or 5 on the New Mexico ELA Transition Assessment, however only 46% of our students were proficient or advanced in the summative assessment. Additionally, the software was purchased with Title 1 monies however due to changes in our student make-up we no longer qualify as a Title 1 school for 2019-2020 and would not have the funding to buy the software. Due to these issues, teachers voted to discontinue use of the software.

Year	PARCC Reading Proficient/Advanced	PARCC Math Proficient/Advanced	SBA Science Proficient/Advanced
2015	29%	18%	53%
2016	30%	22%	53%
2017	38%	20%	48%
2018	40%	22%	57%
2019	46%	28%	50%
	TAMELA 2019 Assessment	TAMELA 2019 Assessment	



**The second area of goals have to do with ability level grouping for classroom instruction.**

**2015-2016 we did not have a goal in this area.**

**2016-2017, 2017-2018 Student Academic Performance Standard/Goal #2: Based on Short Cycle Assessment Data each grade level will be grouped by ability level in Math and Language Arts in order to provide more specific and research based instruction. (Goal Met)**

**2018-2019 Student Academic Performance Standard/Goal #2: Based on Short Cycle Assessment Data each grade level will be grouped by ability level in Math and Language Arts in order to provide more specific and research based instruction to increase the proficiency of students to 100% as measured by Short Cycle Assessment. (Goal Met to ability group; 100% of students are not proficient)**

**Our goal was ambitious to have 100% of our students proficient as measured by Short Cycle Assessment. However, Math increased Core Content Proficiency by 20% from 24% to 44%. Reading increased from 33% to 39% (6%), Science increased from 54% to 57% (3%), Language Usage increased from 42% to 43% (1%). Teachers met in departments to analyze their data and set goals for professional learning over summer. That information was presented at the end of the year PD over two days. The Science department attended statewide training for NGSS teaching methodologies. Social Studies department members created grammar moments to support increasing proficiency in Language Usage with 5 additional minutes of grammar focused instruction in another core subject. Administration worked to hire certified teachers to fill the positions held by substitutes for ELA 7 and ELA 8.**

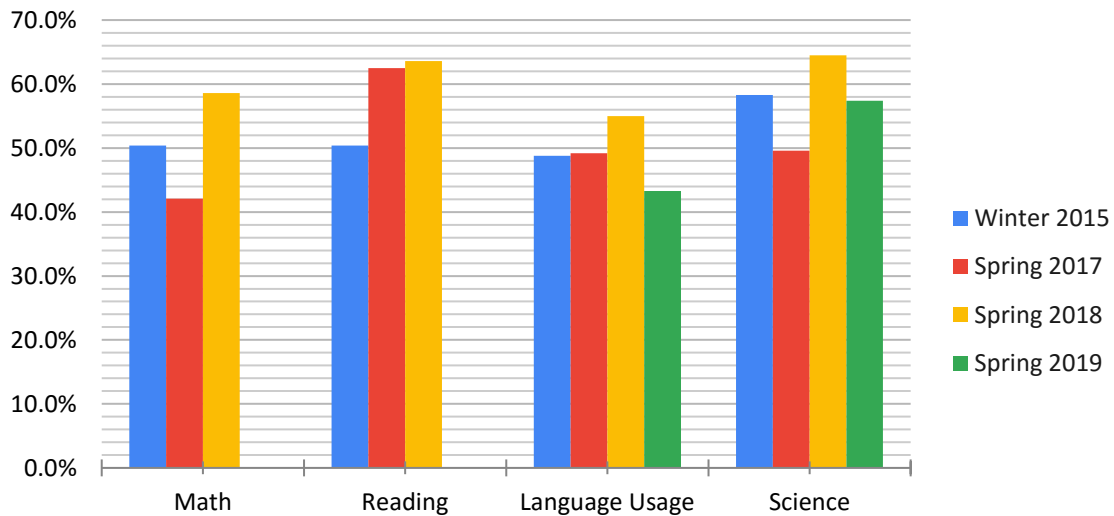
**Percentage of Students At or Above Norm Grade Level Mean  
RIT**

	Winter 2015	Spring 2017	Spring 2018	Spring 2019
Math	50.4%	42.1%	58.6%	<b>44%*</b>
Reading	50.4%	62.5%	63.6%	<b>39%*</b>
Language Usage	48.8%	49.2%	55.0%	43.3%
Science	58.3%	49.6%	64.5%	57.4%

**\*iReady**

**\*iReady**

**Percentage of Students At or Above Norm Grade  
Level RIT**



***\*2019 Spring Data pulled from iReady assessment, so it is not directly comparable to the NWEA MAPs data used in previous and subsequent years.***

**The third area of goals have to do with meeting growth goals with content instruction.**

**2015-2016 School will meet or exceed the WebEPSS goal for Reading at 52.3% as determined by the SBA scores and track and refine instruction based on the short cycle assessment data. (Did not Meet Goal-SBA changed to PARCC making data comparison difficult)**

**2015-2016 School will meet the WebEPSS goal for Math at 45% as determined by the SBA scores and track and refine instruction based on the short cycle assessment data. (Did not Meet Goal-SBA changed to PARCC 42% proficient 2014 to 18% proficient 2015.)**

**2016-2017, 2017-2018- Class Sizes will be held to 20 to assist in more direct and specific instructional goals for students. (Goal Met)**

**2018-2019 Student Academic Performance Standard/Goal #3: Based on Short Cycle Assessment Data Grade Level Teams, Departments and the School will establish 10% EOY growth targets in Reading and Math to be provided to the Governance Council and included in the Principal's Annual Performance evaluation. (Goal Met).**

**Teachers reflected on short cycle data to track and refine ELA teaching. For example, teachers use the learning continuum resources in NWEA to find areas of emphasis for growth, such as Literary text: Key Ideas and Details. Teachers collaborated to Identify areas of need in math and find ways to integrate concepts across curricular areas, and emphasize problem solving in all curricular areas. They came up with a Problem Question:**

**If we use short cycle assessment data to identify areas of need in math, how can we integrate concepts in teaching across disciplines in order to raise math test scores? Through this process, they completed Data Collections with NWEA/MAP short cycle assessment data (3 tests per year) in a shared google doc so that every department could use the data to inform instruction, Observation of instruction and Teacher reflection on math integration. Then, they came up with an Implementation Plan:**

- 1. Review Winter MAPs data to identify area of need by grade level. (Math Department)**
- 2. Collaborate by department to develop strategies of integrating math concepts in each curricular area. (Departments)**
- 3. Review strategies at grade level. (Grade Level Teams)**
- 4. Implement strategies in instruction.**
- 5. Review Spring MAPs scores.**

**Teachers also reflected on the Barriers. Such as, the plan was getting in the way of curriculum and discipline. They determined the Math Moment as an option when targeted integration isn't logical. Once summative data was received by teachers, they met prior to the start of the next school year to examine student performance on state assessment to further refine teaching.**

Administration supported the purchase of materials for hands on instruction, including the support of an academic Math Night to engage families with math concepts.

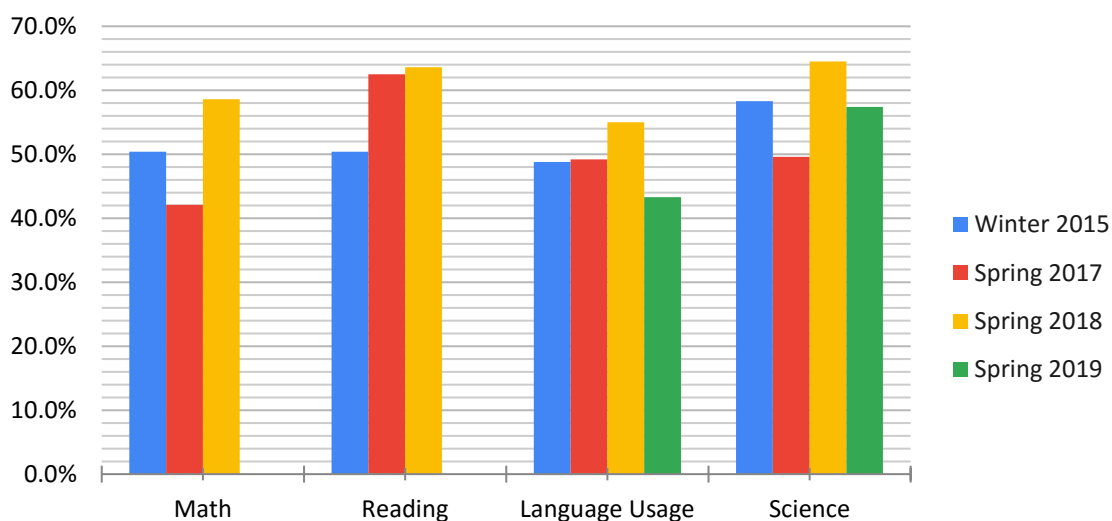
**Percentage of Students At or Above Norm Grade Level Mean  
RIT**

	Winter 2015	Spring 2017	Spring 2018	Spring 2019
Math	50.4%	42.1%	58.6%	<b>44%*</b>
Reading	50.4%	62.5%	63.6%	<b>39%*</b>
Language Usage	48.8%	49.2%	55.0%	43.3%
Science	58.3%	49.6%	64.5%	57.4%

**\*iReady**

**\*iReady**

**Percentage of Students At or Above Norm Grade  
Level RIT**



***\*2019 Spring Data pulled from iReady assessment, so it is not directly comparable to the NWEA MAPs data used in previous and subsequent years.***

**The forth area of goals have to do with serving all students in full inclusion through daily instruction.**

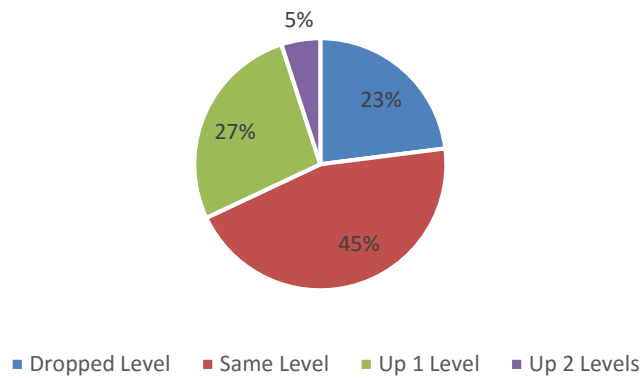
**2015-2016- School will work with parents to improve the attendance rate to 95%. (Met Goal)**

**2016-2017, 2017-2018- Special Educational Services will be provided within the classroom. Students with more specific instructional goals according to their IEP will be placed in a Study Skills class for one of their 2 Associative Arts Classes. (Met Goal)**

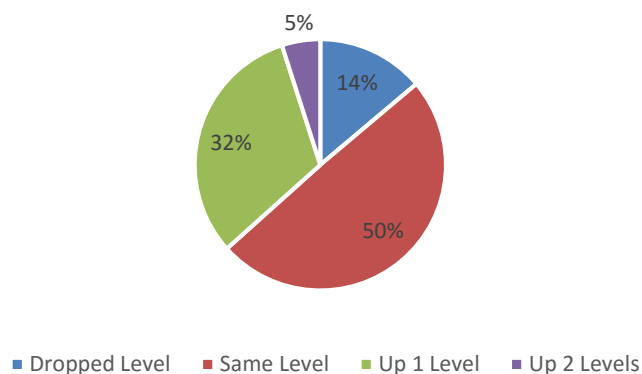
**2018-2019 Student Academic Performance Standard/Goal #4: Special Educational Services will be provided within the classroom. Students with more specific instructional goals according to their IEP will be placed in a Study Skills class for one of their 2 Associative Arts classes resulting in growth from one Tier to the next and growth from one Level to the next on EOY ELA/Math Transition Assessment. (Goal Met, 100% Placed and IEP students grew from one level to the next in EOY Transition Assessment, 32% growth in ELA and 37% growth in Math)**

Overall Growth on State Assessment					
Students included in this data set have taken the state assessment while students at 21st Century.					
	Dropped Level	Same Level	Up 1 Level	Up 2 Levels	Total Growth
ELA	23%	45%	27%	5%	32%
	Dropped Level	Same Level	Up 1 Level	Up 2 Levels	
Math	14%	50%	32%	5%	37%

Growth for Special Education Students on the  
State Assessment in English Language Arts  
2018 to 2019



Growth for Special Education Students on the  
State Assessment in Mathematics  
2018 to 2019



**The fifth area of goals has to do with school culture/climate.**

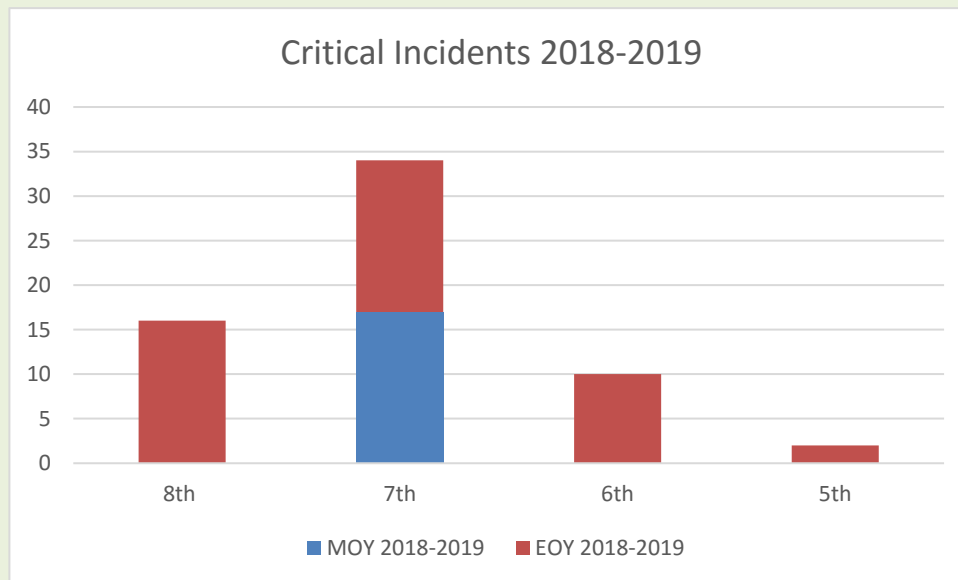
**2015-2016-School will utilize student mediation as a means to promote empathy, understanding and to generate an atmosphere of acceptance and fairness. (Met Goal)**

**2016-2017, 2017-2018- Whenever possible student mediation will be used as an intervention to conflict to develop empathy, understanding and cooperative skills to cultivate more productive and responsible community members. (Met Goal)**



**2018-2019 Student Academic Performance Standard/Goal #5: During student led conferences, teachers and students will enter into a Compact, and an upon agreed definition of GRIT as it applies to their education and behavioral expectation of themselves, their peers and the adults that provide them service, resulting in a 25% decrease of critical incident reports from the MOY 2018 to the EOY 2019.(Did Not Meet Goal)** In the MOY 2018, we added an Assistant Principal freeing up time to address critical incident reports and assign consequences. Teachers wrote up more behaviors. 8<sup>th</sup> grade went from 0 to 16. 5<sup>th</sup> grade went from 0 to 2 and 6<sup>th</sup> grade went from 0 to 10. 7<sup>th</sup> grade had 17 incidents by the middle of the year and 17 by the end of the year. In analyzing this data, we believe the number of incidents also rose due to several long term substitutes stepping in to fill positions vacated after the start of the school year, Spring behaviors typical to the ages served by our school and the sharing of tight spaces and classrooms with construction completion delayed. Now, in Phase 2 of our building we have a high school size gym, a band room, 3 8<sup>th</sup> grade classrooms, two 7<sup>th</sup> grade classrooms, study lab, ancillary offices, and two additional classrooms for growth.

Grade	MOY 2018-2019	EOY 2018-2019
8th	0	16
7th	17	17
6th	0	10
5th	0	2



### **3. Financial Compliance**

The Charter School Act provides as follows:

A charter may be suspended, revoked, or not renewed by the chartering authority if the chartering authority determines that the charter school...failed to meet generally accepted standards of fiscal management.

#### **a. Audit Report Summary**

Every charter school is subject to the Audit Act. NMSA22-8B-4(C). The Public School Finance Act requires the audit committee of each charter school governing body to track and report progress on the status of the most recent audit findings and advise the local school board on policy changes needed to address audit findings (see next page).

Please edit the actual year you are referring to in the table. For example, Year 1 should be changed to the audited year (such as FY16) within the current contract. Also, provide a summary of the nature of findings including category levels. Include and indicate any repeat audit findings involving a material weakness or significant deficiency.

Year	Total # of Findings	Nature of Findings including Rating (Compliance, Significant Deficiency, Material Weakness)	School's Corrective Action Plan
FY16	5	<ol style="list-style-type: none"> <li>1. Internal Control Structure- Significant Deficiency</li> <li>2. Timely Deposit of Cash Receipts – Compliance</li> <li>3. Budgetary Conditions- Compliance</li> <li>4. Personnel Files – Compliance</li> <li>5. Purchasing - Compliance</li> </ol>	<ul style="list-style-type: none"> <li>• Management will ensure that adequate internal controls are established surrounding the year-end financial close and reporting process.</li> <li>• Deposits will be made within 24 hours of receipt.</li> <li>• The school established a formal process in which Bank Reconciliations and Journal Entries are reviewed.</li> <li>• The school developed policies to require background checks on an applicant who has been offered employment.</li> <li>• The school will enforce policies to ensure that a duly authorized purchase order will precede the placement of any order for goods services or construction.</li> </ul>
FY17	3	<ol style="list-style-type: none"> <li>1. Timely Deposit of Cash Receipts – Compliance</li> <li>2. Internal Controls Structure – Compliance</li> <li>3. Budgetary Conditions – Compliance</li> </ol>	<ul style="list-style-type: none"> <li>• Management will monitor the established procedures to ensure all staff involved with cash receipts and deposits are familiar with the established procedures.</li> <li>• Management will ensure that adequate internal controls are established surrounding the year-end financial close and reporting process.</li> <li>• Management will establish controls necessary to monitor the budget and submit any necessary adjustments on a timely basis.</li> </ul>

FY18	30	<ol style="list-style-type: none"> <li>1. Purchasing - Material Weakness</li> <li>2. Lack of Records – Compliance</li> <li>3. Procurement Code - Compliance</li> <li>4. Small Purchases - Compliance</li> <li>5. Internal Controls over Financial Reporting - Material Weakness</li> <li>6. Vendor Control and Required IRS Forms - Compliance</li> <li>7. CPO - Compliance</li> <li>8. Retiree Health Care Timely Payments - Compliance</li> <li>9. Contingent Fee Contract - Compliance</li> <li>10. Construction - Material Weakness</li> <li>11. Construction Change Order - Material Weakness</li> <li>12. Lack of NM PED Approval Prior to Approving Lease Purchase Agreement - Compliance</li> <li>13. Bylaws - Compliance</li> <li>14. Lack of Due Diligence - Compliance</li> <li>15. Fixed Assets - Material Weakness</li> <li>16. Vendor Overpayment - Material Weakness</li> <li>17. Journal Entries - Material Weakness</li> <li>18. Prepayment of Invoices - Material Weakness</li> <li>19. Improper Disposal of Capital Assets</li> </ol>	<ol style="list-style-type: none"> <li>1. Procedures have been put in place to prevent prepayments and to comply with the state procurement code.</li> <li>2. Updated Internal Controls to identify CEO as the contact for access to all records regarding the audit.</li> <li>3. Procedures have been put in place to comply with the state procurement code</li> <li>4. Procedures have been put in place to comply with the state procurement code.</li> <li>5. Processes have been put into place to reconcile all account balances on a monthly basis. All activity is being recorded as incurred.</li> <li>6. A review of all vendors and their status as a 1099 vendor has been completed. All vendors required to receive a 1099 are now properly identified within the financial system.</li> <li>7. A staff member has passed the CPO certification.</li> <li>8. The Vigil Group has been contracted to process payroll. No late payments have occurred since.</li> <li>9. The contract is now terminated. No other contingent fee contracts exist or will be entered into.</li> <li>10. All construction is being paid through debt issued by the foundation. The school is in compliance with State law and regulations.</li> <li>11. The foundation is responsible for the construction of the school and has committed to maintaining appropriate financial records.</li> </ol>
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		<p>20. Request for Reimbursement - Material Weakness</p> <p>21. Budgetary Conditions - Compliance</p> <p>22. 4<sup>th</sup> Quarter NMPED Reports - Compliance</p> <p>23. Outdated Policies - Compliance</p> <p>24. T&amp;E Adjustment - Compliance</p> <p>25. Internal Control over Cash Receipts - Material Weakness</p> <p>26. RHC and ERB Payments - Compliance</p> <p>27. Payroll Transactions - Significant Deficiency</p> <p>28. Financial Close and Reporting - Material Weakness</p> <p>29. Lack of Internal Controls over Capital Assets - Material Weakness</p> <p>30. Lack of Internal Controls over Long-Term Debt - Material Weakness</p>	<p>The building has been signed over to the Cutler Foundation. The Cutler Foundation will now approve all change orders.</p> <p>12. PED will not approve a Lease Purchase Agreement until the local governing council first approves. They then will review the documents and either request changes or approve. The School will comply with the PED process.</p> <p>13. The LPA has been accepted by the PED and approved.</p> <p>14. The Cutler Charitable Foundation attempted to comply with the PED requirements and received PED approval. The Cutler Charitable Foundation will secure the appropriate appraisal for the property for further financial arrangements.</p> <p>15. Reconciliation of all assets will occur as completed and placed into service.</p> <p>16. Processes to clarify responsibilities has been completed.</p> <p>17. The Vigil Group has been contracted to manage the general ledger. Controls are now in place to ensure appropriate backup and review is available.</p> <p>18. Procedures have been put in place to prevent prepayments</p> <p>19. Procedures have been put in place to report all asset dispositions</p> <p>20. The contracted business manager has been submitting RFRs timely.</p> <p>21. The contracted business manager will maintain appropriate controls to ensure budget authority.</p>
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			<p>22. The contracted business manager will maintain appropriate controls to ensure correct reporting.</p> <p>23. A new review of internal control manuals has been completed.</p> <p>24. A review of T&amp;E processes will be completed</p> <p>25. A review of internal controls has been completed with new processes implemented.</p> <p>26. The contracted business manager will maintain appropriate controls to ensure correct reporting.</p> <p>27. Contracts will be reviewed to agree to the payments made. Documentation will be maintained on all allocations and payments.</p> <p>28. The foundation has an individual assigned the task of maintaining its official records.</p> <p>29. The foundation has an individual assigned the task of maintaining its official records.</p> <p>30. The foundation has an individual assigned the task of maintaining its official records.</p>
FY 19	Audit in progress at time of application.	Audit in progress at time of application.	Audit in progress at time of application.

## b. Board of Finance

Pursuant to NMSA 22-8-38, failure of the governing body of a state-chartered charter school to qualify for designation as a board of finance constitutes good and just grounds for nonrenewal or revocation of its charter.

Further, pursuant to NMSA 22-8-39, the department may at any time suspend a local school board or governing body of a state-chartered charter school from acting as a board of finance if the department reasonably believes there is mismanagement, improper recording or improper reporting of public school funds under the local school board's or governing body of a state-chartered charter school's control.

When the governing body of a state-chartered charter school is suspended from acting as a board of finance, the department is required to consider commencing proceedings before the commission to revoke or refuse to renew the charter of the state-chartered charter school.

If the school's **Board of Finance was suspended** at any time during the term of the contract, the school must provide a narrative explaining the actions taken (**school/adult/leader/board actions**) on the school's own initiative to correct financial compliance and regain the Board of Finance Authority and the success of those actions (**improved practices and outcomes**).

The school must also describe the current status of the Board of Finance and continuing actions to ensure the same financial challenges do not reoccur. Success should be identified by specific changes in practice.

The narrative must be supported by evidence provided in an appendix and verifiable through evidence at the site visit. **Please identify specific evidence of both the school/adult/leader/board actions and the improved practices and outcomes in the narrative.**

**Schools that have maintained all Board of Finance authority during the entire term of the contract do NOT complete this Section.**

***School response:***

**21<sup>st</sup> Century has maintained all Board of Finance authority during the entire term of the contract.**

#### 4. Contractual, Organizational, and Governance Responsibilities

The Charter School Act provides as follows:

A charter may be suspended, revoked, or not renewed by the chartering authority if the chartering authority determines that the charter school...committed a material violation of any of the conditions, standards, or procedures set forth in the charter...and/or...violated any provision of law from which the charter school was not specifically exempted.

##### a. Charter Material Terms

Pursuant to NMSA 22-8B-9, each charter contract must contain material term of the charter application as determined by the parties to the contract. The PEC's contract identifies all material terms in Article VII., Section 8.01(a)(i)-(xvii) of the Performance Contract.

If a school received "working to meet" or "fall far below" in WEB EPPS, annual report, or during site visits of the current contract term, the school must describe the improvement actions the school made to address the deficiencies.

Schools that do not have any repeated "working to meet" ratings or any "falls far below" ratings on the WEB EPPS or site visit in the current year do NOT complete this Section.

##### ***School response:***

2018-2019 Site Visit showed we were lacking a policy directive for religious issues treatment. Our Governance Council approved a policy that is now in place. We have completed 100% of required background checks for all employees and school volunteers for 2019-2020 school year. All background checks for our school are completed through APS Police Background Check Office (or another PED authorized agency). The principal is responsible for creating and monitoring the employee background check list, the school office manager updates our approved volunteer list after our CEO reviews each background check sent to us via email. The site visit also required updates from our school nursing service, head nurse Bonnie Kaufman related to medications at school. The changes have been implemented by our nursing services and we are compliant. None of these 18-19 site visit findings were repeat findings from any year in our current charter.

We continue to meet the material terms of our charter Educational Program including our Mission (Out of School Instruction), Educational Framework (Data Driven Instruction), Educational Learning Model (Full Inclusion), authorized grade levels (5<sup>th</sup>-8<sup>th</sup>), enrollment cap of 400 (328 as of 9/30/19), Operational Structure (length of school day (6 hours), 167 instructional days). We strive to increase our services over the next 5 years of our Charter to students, families and the community by planning to double enrollment and grades served by adding faculty to teach a lower grade each year (2020/21- 4<sup>th</sup> Grade, 2021/22 3<sup>rd</sup> Grade, 2022/23 2<sup>nd</sup> Grade, 2023/24 1<sup>st</sup> Grade, and 2021/25 Kinder). We are currently in conversations with our developer and Cutler Foundation for future facility needs.



## b. Organizational Performance Framework

Pursuant to NMCA 22-8B-9.1, the performance framework for each charter school must include performance indicators and performance targets for governing body performance, including compliance with all applicable laws, rules and terms of the charter contract.

**For any school that has received a repeated “working to meet” rating or a first time or repeat “falls far below rating” for one or more of the organizational performance framework indicators on the most recently completed organizational performance framework evaluation** provide a narrative explaining the improvement actions made (school/adult/leader/board actions) to meet all legal compliance requirements and the effectiveness of those actions (improved practices and outcomes) in improving organizational performance and compliance.

The purpose of the narrative is to demonstrate substantial progress toward achieving and maintaining organizational performance and compliance.

Implementation of the described improvement actions should be verifiable through evidence at the site visit. **Please identify specific evidence of both the school/adult/leader/board actions and the improved practices and outcomes in the narrative.**

**If the school has received any OCR complaints or formal special education complaints**, the school must identify those, provide all communications (redacted to protect PII) related to those complaints in an appendix, and describe the current status of the complaint. **If any of those complaints have been resolved and resulted in a finding that the school violated any law**, the school must provide a narrative describing the required compensatory and corrective actions required and their status in implementing those actions. The implementation of such actions must be verifiable through evidence during the site visit.

**Schools that do not have any repeated “working to meet” ratings or any “falls far below” ratings on the most recent organizational performance framework evaluation do NOT complete this Section.**

***School response:***

**2018- Working to Meet: Total # of Overdue Individual Education Plans (IEP's) from 40<sup>th</sup> Day, 80<sup>th</sup> Day, 120<sup>th</sup> Day, and End of Year (EOY).** We made substantial progress toward achieving and maintaining organizational performance and compliance in this area by closely and accurately confirming STARS data with our STARS Coordinator and our Head of Special Education. The one overdue IEP, due to a clerical entry error from the previous school, was corrected. To ensure proper reporting, the Head of Special Education provides all documentation to our STARS Coordinator to meet the reporting deadlines. Together, they verify information from students' previous schools to ensure accurate documentation of IEP dates. For 2018-2019 we have 100% compliance for reporting after correcting the data entry.

**2018- Does Not Meet: Is the school meeting financial reporting and compliance requirements?** We are making substantial progress toward achieving and maintaining organizational performance and compliance in this area by following our APS Corrective Action Plan and participating in monthly progress monitoring meetings with our charter authorizer. Our internal procedures were changed including adding a new CEO position directly responsible for operations and communication with the school business manager, Michael Vigil, of the Vigil Group, and certifying a Chief Procurement Officer on site, to ensure compliance. We paid for a second audit of FY2018, reviewed the findings, and are working with the State Auditor's office and our charter authorizer on our CAP. Members of our Governance Council review financial reports at each monthly meeting and participate in the Audit and monthly progress monitoring meetings.

**2018- Does Not Meet: Is the school following Generally Accepted Accounting Principles?** We are making substantial progress toward achieving and maintaining organizational performance and compliance in this area by following our APS Corrective Action Plan and participating in monthly progress monitoring meetings. Our business manager, Michael Vigil, of the Vigil Group, is working closely with our CEO and our new internal procedures are being implemented for compliance. All staff have undergone cash handling/receipting training. Members of our Governance Council review cash disbursements, banking statements and the school budget reports at each monthly meeting

**2018- Does Not Meet: Is the school completing required background checks?** We have completed 100% of required background checks for all employees and school volunteers for 2019-2020 school year. All background checks for our school are completed through APS Police Background Check Office (or another PED authorized agency). The principal is responsible for creating and monitoring the employee background check list, the school office manager updates our approved volunteer list after our CEO reviews each background check sent to us via email.

### c. Governance Responsibilities\*

Pursuant to NMSA 22-8B-4, each charter school must, at all times, have at least five members and no members may serve on any other charter school governing body. Further, the governing bodies must operate in accordance with their charter contract and bylaws. The PEC's performance contract requires that the PEC is notified of board vacancies within 30 days, and that vacancies are filled within 45 days.

Additionally, pursuant to NMSA 22-8-12.3, Boards must maintain audit and finance committees that meet statutory makeup requirements.

Further, pursuant to NMAC 6.80.4.20, each charter school governing body member must annually complete five hours of approved training.

Finally, governing body members are held to the conflict of interest requirements laid out in NMSA 22-8B-5.2.

**Each school must identify how they have met governance responsibilities during the term of the contract.** Specifically, the school must identify:

- the membership of their boards at all times during the term of the contract (with roles and service terms for all members) this should also include membership of the required committees;
- any time when membership on the governing body fell below the requirements in their by-laws or the statutory minimum of 5 members;
- any time when the governing body did not maintain the required committee membership;
- the amount of time any vacancies were open;
- any board members that did not complete required training hours in any of the years of the contract term.

**If the school identified any governance requirements they were unable to meet,** the school must provide a narrative describing the improvement actions the school implemented to move toward full compliance with governance responsibilities.

The purpose of the narrative is to demonstrate substantial progress toward meeting all governance requirements.

The implementation of such actions must be verifiable through evidence during the site visit.

**School response:**

21<sup>st</sup> Century has met governance requirements of Governance Council membership, roles and service term (minimum five or more members for each contract year); committee membership; amount of time of vacancies (2017-2 vacancies; 2019-1 vacancy, both were members beyond the 5 minimum required), and is providing documentation of required training hours met or incomplete. In Spring 2019, the board also completed Budget/Finance training with our school Business Manager Michael Vigil- The Vigil Group. We currently have 1 vacancy in SY19-20 beginning in August. A potential member attended the September 2019 GC Meeting.

Governance Council Membership		
		Training Hours
15-16	President – Virginia Trujillo	5.5
	Vice President – Chris Velasquez	5
	Secretary – Lori Hagen	5.5
	Member – Art Silva	5.5
	Member – Camille Cordova	5.5
	Member – Jim Freeze	0
	Member – Vacant (All Year)	-
16-17	President – Virginia Trujillo	13
	Vice President – Chris Velasquez	0 ?
	Secretary – Lori Hagen	0 ?
	Member – Camille Cordova (Resigned 6/17 Remained Vacant)	4
	Member – Art Silva	9
	Member – Phillip Sapien	4
	Member – Kathleen Webb	9
17-18 -	President - Virginia Trujillo	9
	Vice President – Chris Velasquez	? (attended conference)
	Secretary – Lori Hagen (12/17 – Remained Vacant)	0 (resigned before conference)
	Member – Kathy Webb	9
	Member – Phillip Sapien	6 (locked out of one session)
	Member – Art Silva	10
	Member – Vacant (All Year)	-
18-19 –	President – Virginia Trujillo	11
	Vice President – Art Silva	11
	Secretary – Kathy Webb	8
	Member – Evalyn Dow	8
	Member – Phillip Sapien	11
	Member – Elizabeth Piazza	9
	Member – Victoria Tafoya	11
19-20	..	
	President – Virginia Trujillo	4
	Vice President – Art Silva	4
	Secretary – Kathy Webb	
	Member – Evalyn Dow	
	Member – Elizabeth Piazza	
	Member – Victoria Tafoya	
	Member – Vacant (Potential Member attending 9/16 meeting)	

\* All schools must provide a response for this section of the application.



## Part C—Financial Statement\*

(A financial statement that discloses the costs of administration, instruction and other spending categories for the charter school that is 1) understandable to the general public, 2) that allows comparison of costs to other schools or comparable organizations, and 3) that is in a format required by the department

### **Instructions:**

- a. Complete the table specific to your operational budget for each fiscal year within the school's current charter contract (Year 1 through 4). *\*Please edit the actual year you are referring to in each table (such as FY15 and so forth).*
- b. Input totals for functions 1100 and 2300/2400/2500 (combined) for each year into chart at the end of this section.

### **FY15**

Fund	Fund Name	Example of Expenditures by Fund	Percentage (%)	Amount
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1100	Direct Instruction	Teachers, EAs, Instructional Coaches, etc.	60.54%	\$968,278
2100	Student Support	Social Workers, Counseling, Ancillary Services, etc.	9.46%	\$151,535
2200	Instructional Support	Library/Media Services, Instructional-Related Technology, Academic Student Assessment, etc.	0.34%	\$5,489
2300	Central Administration	Governance Council, Executive Administration, Community Relations, etc.	0.68%	\$10,938
2400	School Administration	School Administrator, etc.	6.87%	\$109,816
2500	Central Services	Business Manager, Human Resources, Printing, Technology Services, etc.	8.30%	\$132,728
2600	Maintenance and Operations	Maintenance and Operations of Buildings, Upkeep of Grounds and Vehicles, Security, Safety, Etc.	6.21%	\$99,401
	Other	Miscellaneous (Emergency Reserve)	7.58%	\$121,224
Grand Total				\$1,599,409
Total Amount of Operational Dollars Going Directly to Supporting Student Success <i>(Includes Direct Instruction, Student Support, Instructional Support, and School Administration)</i>			77.22%	\$1,235,118

## FY16

Fund	Fund Name	Example of Expenditures by Fund	Percentage (%)	Amount
1100	Direct Instruction	Teachers, EAs, Instructional Coaches, etc.	60.02%	\$1,154,458
2100	Student Support	Social Workers, Counseling, Ancillary Services, etc.	9.01%	\$173,393
2200	Instructional Support	Library/Media Services, Instructional-Related Technology, Academic Student Assessment, etc.	0.88%	\$16,836
2300	Central Administration	Governance Council, Executive Administration, Community Relations, etc.	4.77%	\$91,823
2400	School Administration	School Administrator, etc.	4.52%	\$87,009

2500	Central Services	Business Manager, Human Resources, Printing, Technology Services, etc.	4.44%	\$85,305
2600	Maintenance and Operations	Maintenance and Operations of Buildings, Upkeep of Grounds and Vehicles, Security, Safety, Etc.	16.06%	\$308,901
	Other	Miscellaneous (Community Services)	0.30%	\$5,695
Grand Total				\$1,923,420
Total Amount of Operational Dollars Going Directly to Supporting Student Success <i>(Includes Direct Instruction, Student Support, Instructional Support, and School Administration)</i>			74.43%	\$1,431,696

## FY17

Fund	Fund Name	Example of Expenditures by Fund	Percentage (%)	Amount
1100	Direct Instruction	Teachers, EAs, Instructional Coaches, etc.	68.92%	\$1,292,385
2100	Student Support	Social Workers, Counseling, Ancillary Services, etc.	8.61%	\$161,516
2200	Instructional Support	Library/Media Services, Instructional-Related Technology, Academic Student Assessment, etc.	1.04%	\$19,443
2300	Central Administration	Governance Council, Executive Administration, Community Relations, etc.	5.00%	\$93,779
2400	School Administration	School Administrator, etc.	4.53%	\$84,962
2500	Central Services	Business Manager, Human Resources, Printing, Technology Services, etc.	5.37%	\$100,787
2600	Maintenance and Operations	Maintenance and Operations of Buildings, Upkeep of Grounds and Vehicles, Security, Safety, Etc.	6.20%	\$116,177
	Other	Miscellaneous (Community Services)	0.33%	\$6,122
Grand Total				\$1,875,171
Total Amount of Operational Dollars Going Directly to Supporting Student Success <i>(Includes Direct Instruction, Student Support, Instructional Support, and School Administration)</i>			83.10%	\$1,558,306

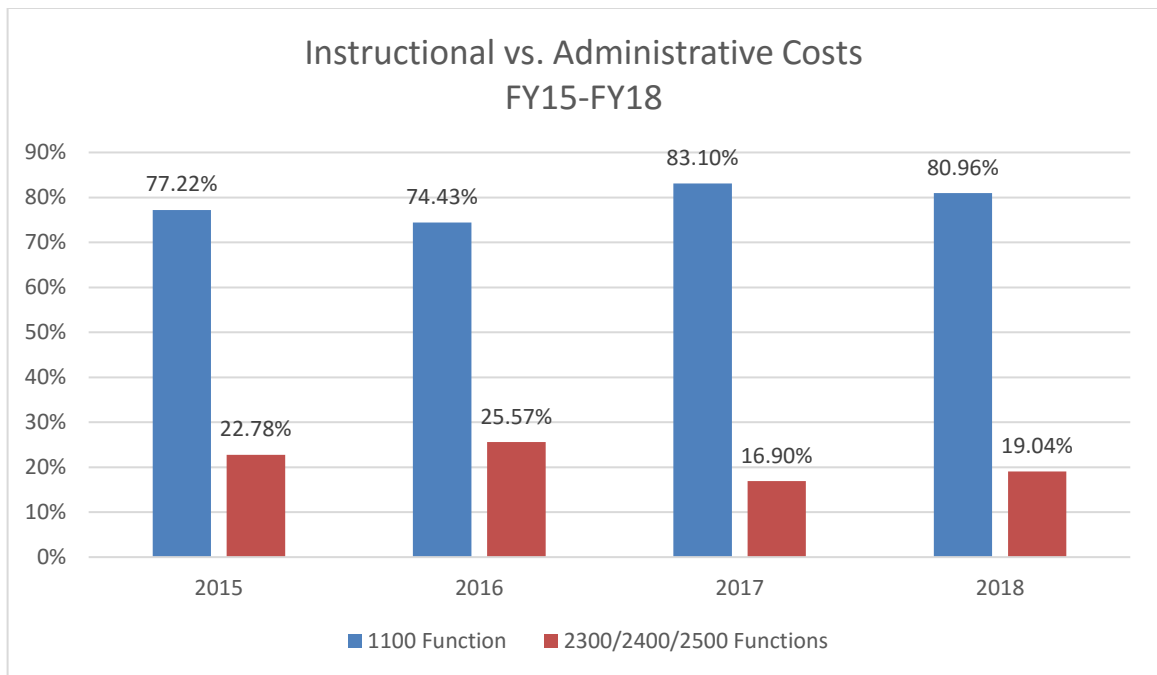
## FY18

Fund	Fund Name	Example of Expenditures by Fund	Percentage (%)	Amount
1100	Direct Instruction	Teachers, EAs, Instructional Coaches, etc.	66.26%	\$1,220,714
2100	Student Support	Social Workers, Counseling, Ancillary Services, etc.	9.56%	\$176,116
2200	Instructional Support	Library/Media Services, Instructional-Related Technology, Academic Student Assessment, etc.	0.50%	\$9,205
2300	Central Administration	Governance Council, Executive Administration, Community Relations, etc.	5.34%	\$98,384
2400	School Administration	School Administrator, etc.	4.64%	\$85,406
2500	Central Services	Business Manager, Human Resources, Printing, Technology Services, etc.	7.60%	\$140,089
2600	Maintenance and Operations	Maintenance and Operations of Buildings, Upkeep of Grounds and Vehicles, Security, Safety, Etc.	5.11%	\$94,059
	Other	Miscellaneous (Community Services)	0.99%	\$18,268
Grand Total				\$1,842,241
Total Amount of Operational Dollars Going Directly to Supporting Student Success <i>(Includes Direct Instruction, Student Support, Instructional Support, and School Administration)</i>			80.96%	\$1,491,441

### Operational Budget in Bar Graph (right click on chart and input % for each field):

*\*Please edit the actual year you are referring to in the graph below*





**\*All schools must provide a response for this section of the application.**

## Other Information

Only schools that are transferring authorizers (from a district to the Public Education Commission) must provide the following information:

- ✓ Copies of the current Charter Contract, Performance Framework, and Annual Reports from the local authorizer.
- ✓ Copies of all financial statements and audit findings for any audits performed within the current charter contract.
- ✓ Membership figures for 80 day and 120 day reporting periods from STARS within the current charter contract.
- ✓ Copies of 910-B5's within the current charter contract.
- ✓ Copies of Site Visit Documents from within the current charter contract.
- ✓ Copies of any Corrective Action Plans or Other Actions taken by the district or the Public Education Department.
- ✓ Special Education Maintenance of Effort (MoE) Reports from within the current charter contract.
- ✓ A Recent Cash Report submitted to the New Mexico Public Education Department.
- ✓ Has the school's Board of Finance been removed during the current charter term? Is so, please provide an explanation, including the time frame of the removal

## Appendix

**Sections 1-9 is our response to the additional information requested as 21<sup>st</sup> Century is transferring authorizers (from Albuquerque Public Schools district to the Public Education Commission)**



## **Part D—Petitions of Support\***

1. A petition in support of the charter school renewing its charter status signed by not less than sixty-five percent of the employees in the charter school.
2. A petition in support of the charter school renewing its charter status signed by at least seventy-five percent of the households whose children are enrolled in the charter school. Provide only household names and not the students' names, in order to protect PII and be compliant with FERPA. If the school uses student names for ease of collection, please redact the names prior to submission.

**\*All schools must provide a response for this section of the application.**

## 1. Petition of Support from Employees

Instructions: Signatures must be collected during the year prior to the last year of the contract, using the school's employee information on the 120<sup>th</sup> day.

A certified petition in support of the charter school renewing its charter status signed by not less than 65 percent of the employees in the charter school at Subsection J of 22-8B-12 NMSA 1978.

Include, as **Appendix B**, a certified affidavit of the Employees' Support Petition from not less than 65 percent of the employees of the charter school that indicates their support of the renewal of the charter.

Following is a suggested form to certify the petition. This form may be attached to the petition. You MUST have signatures.

I am the head administrator of the 21<sup>st</sup> Century Public Academy Charter School and hereby certify that: the attached petition in support of the 21<sup>st</sup> Century Public Academy Charter School renewing its charter was circulated to all employees of the 21<sup>st</sup> Century Public Academy Charter School. There are 29 persons employed by the 21<sup>st</sup> Century Public Academy Charter School. The petition contains the signatures of 27 employees which represents 93 percent of the employees employed by the 21<sup>st</sup> Century Public Academy Charter School.

STATE OF NEW MEXICO)

ss.

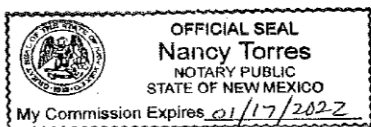
COUNTY OF Bernalillo)

I, Mary Tarango, being first duly sworn, upon oath state:

That I have read the contents of the attached Petition, and my statements herein are true and accurate to the best of my knowledge and belief.

Mary Tarango

Subscribed and sworn to before me this 30<sup>th</sup> day of September, 2019.



My Commission Expires Jan. 17, 2022

Nancy Torres  
Notary Public  
Nancy Torres

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Renewal Application 2019-20, Approved by the PEC June 14, 2019.

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Renewal Application 2019-20, Approved by the PEC June 14, 2019.

## 2. Petition of Support from Households

### Instructions:

- Signatures must be collected during the year prior to the last year of the contract, using the school's enrollment information on the 120<sup>th</sup> day.
- Students over the age of 18 and students acting as a head of household may provide the signature for the household. For students under the age of 18 living with a parent or guardian, the signature shall be the parent or guardian's signature.

A certified petition in support of the charter school renewing its charter status signed by not less than 75 percent of the households whose children were enrolled in the charter school at Subsection J of 22-8B-12 NMSA 1978.

Include, as **Appendix C**, a certified affidavit of the household support petition of the charter school renewing its charter status from not less than 75 percent of the households whose children were enrolled in the charter school.

Following is a suggested form to certify the petition. This form may be attached to the petition.  
You MUST have signatures.

I am the head administrator of the 21<sup>st</sup> Century Public Academy Charter School and certify that: the attached petition in support of the 21<sup>st</sup> Century Public Academy Charter School renewing its charter was circulated to households whose children were enrolled in our charter school. It contains the signatures of 190 households which represents 75 percent of the households whose children were enrolled in the 21<sup>st</sup> Century Public Academy Charter School.

STATE OF NEW MEXICO)

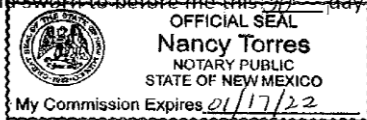
ss.

COUNTY OF Bernalillo)

I, Mary Tarango, being first duly sworn, upon oath state:

That I have read the contents of the attached petition, and my statements herein are true and accurate to the best of my knowledge and belief.

Subscribed and sworn to before me this 30<sup>th</sup> day of April, 2019.



Mary Tarango  
Nancy Torres  
Notary Public  
Nancy Torres

My Commission Expires: Jan. 17, 2022.

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Renewal Application 2019-20, Approved by the PEC June 14, 2019.

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Renewal Application 2019-20, Approved by the PEC June 14, 2019.



## **Part E—Description of the Charter School Facilities and Assurances\***

(A description of the charter school facilities and assurances that the facilities are in compliance with the requirements of Section 22-8B-4.2 NMSA 1978)

\* All schools must provide a response for this section of the application.

## E. Facility

A description of the charter school facilities and assurances that the facilities are in compliance with the requirements of Section 22-8B-4.2 NMSA 1978.

The school must provide a narrative description of its facilities. The school should attach any facility plans or the school's Facility Master Plan in **Appendix D**.

In addition, attach a copy of the building E Occupancy certificate and a letter from the PSFA with the facility NMCI Score as **Appendix D**, indicating that the school facility meets the requirements at Subsection C of 22-8B-4.2 NMSA 1978. (If the charter school is relocating or expanding to accommodate more students.)

The school must also provide assurances that the facilities are in compliance with the requirements of Section 22-8B-4.2 NMSA 1978, including subsections A, C, and D. A template is available from the PEC's website.

### ***School response:***

**Our current building of 25,367 SF phase I is a remodel of the old Social Security building in Albuquerque and our phase II is a totally new 27,058 SF addition, which is attached to the original building. The total square footage is now 52,425 SF. The grounds are fully landscaped with security fencing on the west and south sides.**

**Our building is a Type IIB, fully sprinkled E occupancy rated structure with phase II having 2 stories with an elevator. Building codes adhere to 2015 Edition of the International Building Codes. For additional codes please refer to drawing A002 phase I and drawing A002 for phase II attached in Appendix D.**

**The building is monitored 24/7 for fire and security. All classrooms have "classroom locks" which remain locked and closed during the school day. All exterior doors except the main entrance are locked all the time. When money is available we will install mag locks on the exterior doors which will limit egress to specified people only.**

**Traffic control will be enhanced when our lease purchase is complete with the City of Albuquerque providing cross walks and signage as needed. In the meantime, all teachers are assigned duty stations to coordinate the safe drop off and pickup of students.**

## Governance Council Membership

	Training Hours
15-16	
President – Virginia Trujillo	5.5
Vice President – Chris Velasquez	5
Secretary – Lori Hagen	5.5
Member – Art Silva	5.5
Member – Camille Cordova	5.5
Member – Jim Freeze	0
Member – Vacant (All Year)	-
16-17	
President – Virginia Trujillo	13
Vice President – Chris Velasquez	0 ?
Secretary – Lori Hagen	0 ?
Member – Camille Cordova (Resigned 6/17 Remained Vacant)	4
Member – Art Silva	9
Member – Phillip Sapien	4
Member – Kathleen Webb	9
17-18 -	
President - Virginia Trujillo	9
Vice President – Chris Velasquez	? (attended conference)
Secretary – Lori Hagen (12/17 – Remained Vacant)	0 (resigned before conference)
Member – Kathy Webb	9
Member – Phillip Sapien	6 (locked out of one session)
Member – Art Silva	10
Member – Vacant (All Year)	-
18-19 –	
President – Virginia Trujillo	11
Vice President – Art Silva	11
Secretary – Kathy Webb	8
Member – Evalyn Dow	8
Member – Phillip Sapien	11
Member – Elizabeth Piazza	9
Member – Victoria Tafoya	11
19-20 -	
President – Virginia Trujillo	4
Vice President – Art Silva	4
Secretary – Kathy Webb	
Member – Evalyn Dow	
Member – Elizabeth Piazza	
Member – Victoria Tafoya	
Member – Vacant (Potential Member attending 9/16 meeting)	



CERTIFICATE OF COMPLETION  
GOVERNING BOARD BOOTCAMP

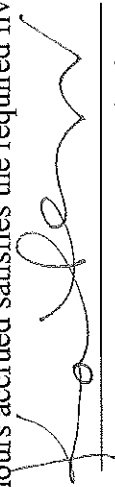
Is hereby presented to

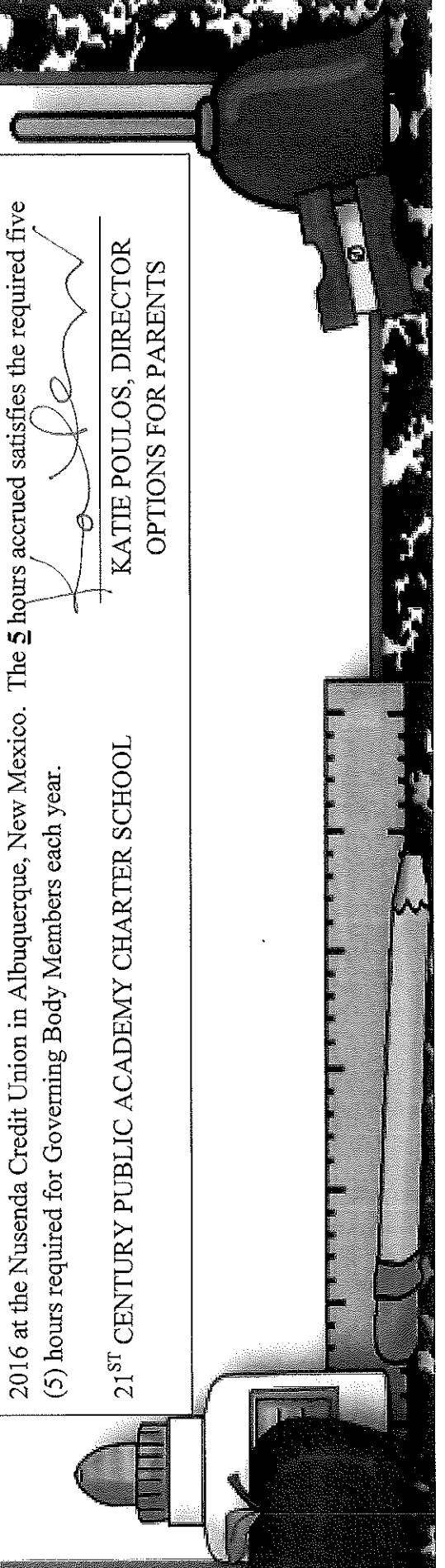
CHRIS VELASQUEZ



Congratulations on completing the First Charter School Governing Board Bootcamp Training held on May 26, 2016 at the Nusunda Credit Union in Albuquerque, New Mexico. The 5 hours accrued satisfies the required five (5) hours required for Governing Body Members each year.

21<sup>ST</sup> CENTURY PUBLIC ACADEMY CHARTER SCHOOL

  
KATIE POULOS, DIRECTOR  
OPTIONS FOR PARENTS





**CliftonLarsonAllen**

***Certificate of Completion***

This certificate is presented to **Virginia Trujillo**  
for successfully completing **CLA Charter School Training Session (Albuquerque)**  
Number of CPE Credits **3.5 Credits of Accounting (Governmental)**  
**2 Credits of Auditing (Governmental)**  
Delivery Method **Group Live Date 5/17/2016**  
Author(s): **Victor Kraft, Matthew Bone, Elizabeth Nunez**  
Program Location: **Albuquerque, NM**

In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour.

National Registry of CPE Sponsors ID# 108081

  
Elizabeth M. Spencer, Manager, Licensure and CPE

CliftonLarsonAllen LLP | 220 South Sixth Street, Suite 300 | Minneapolis, MN 55402



CliftonLarsonAllen LLP is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: [www.learningmarket.org](http://www.learningmarket.org)



# CliftonLarsonAllen

## *Certificate of Completion*

This certificate is presented to **Art Silva**  
for successfully completing **CLA Charter School Training Session (Albuquerque)**  
Number of CPE Credits **3.5 Credits of Accounting (Governmental)**  
**2 Credits of Auditing (Governmental)**  
Delivery Method **Group Live Date 5/17/2016**  
Author(s): **Victor Kraft, Matthew Bone, Elizabeth Nunez**  
Program Location: **Albuquerque, NM**

In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour.

National Registry of CPE Sponsors ID# 108081

  
Elizabeth M. Spencer, Manager, Licensure and CPE

CliftonLarsonAllen LLP | 220 South Sixth Street, Suite 300 | Minneapolis, MN 55402



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# CliftonLarsonAllen

## *Certificate of Completion*

This certificate is presented to **Camille Cordova**  
for successfully completing **CLA Charter School Training Session (Albuquerque)**  
Number of CPE Credits **3.5 Credits of Accounting (Governmental)**  
**2 Credits of Auditing (Governmental)**  
Delivery Method **Group Live Date 5/17/2016**  
Author(s): **Victor Kraft, Matthew Bone, Elizabeth Nunez**  
Program Location: **Albuquerque, NM**

In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour.

National Registry of CPE Sponsors ID# 108081

  
Elizabeth M. Spencer, Manager, Licensure and CPE

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# CliftonLarsonAllen

## *Certificate of Completion*

This certificate is presented to **Lori Hagen**  
for successfully completing **CLA Charter School Training Session (Albuquerque)**  
Number of CPE Credits **3.5 Credits of Accounting (Governmental)**  
**2 Credits of Auditing (Governmental)**  
Delivery Method **Group Live** Date **5/17/2016**  
Author(s): **Victor Kraft, Matthew Bone, Elizabeth Nunez**  
Program Location: **Albuquerque, NM**

In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour.

National Registry of CPE Sponsors ID# 108081

  
Elizabeth M. Spencer, Manager, Licensure and CPE

CliftonLarsonAllen LLP | 220 South Sixth Street, Suite 300 | Minneapolis, MN 55402



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# CliftonLarsonAllen

## *Certificate of Completion*

This certificate is presented to **Rita Hirschy**  
for successfully completing **CLA Charter School Training Session (Albuquerque)**  
Number of CPE Credits **3.5 Credits of Accounting (Governmental)**  
**2 Credits of Auditing (Governmental)**  
Delivery Method **Group Live Date 5/17/2016**  
Author(s): **Victor Kraft, Matthew Bone, Elizabeth Nunez**  
Program Location: **Albuquerque, NM**

In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour.

National Registry of CPE Sponsors ID# 108081

  
Elizabeth M. Spencer, Manager, Licensure and CPE

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CERTIFICATE OF COMPLETION  
GOVERNING BOARD TRAINING

Is hereby presented to

CAMILLE CORDOVA



Congratulations on completing the Governing Board Training entitled "Organizational Framework" held on October 22, 2016 at the New Mexico Activities Association in Albuquerque, New Mexico. The 4 hours accrued satisfies 4 of the five (5) hours required for Governing Body Members each year.

21<sup>ST</sup> CENTURY MIDDLE SCHOOL

A handwritten signature in dark ink, appearing to read 'Katie Poulos', written over a horizontal line.

KATIE POULOS, DIRECTOR  
OPTIONS FOR PARENTS

CERTIFICATE OF COMPLETION  
GOVERNING BOARD TRAINING

Is hereby presented to

VIRGINIA TRUJILLO



Congratulations on completing the Governing Board Training entitled "Organizational Framework" held on October 22, 2016 at the New Mexico Activities Association in Albuquerque, New Mexico. The 4 hours accrued satisfies 4 of the five (5) hours required for Governing Body Members each year.

21<sup>ST</sup> CENTURY MIDDLE SCHOOL

A handwritten signature in dark ink, appearing to read "Katie Poulos", written over a horizontal line.

KATIE POULOS, DIRECTOR  
OPTIONS FOR PARENTS



# CERTIFICATE OF COMPLETION GOVERNING BOARD TRAINING

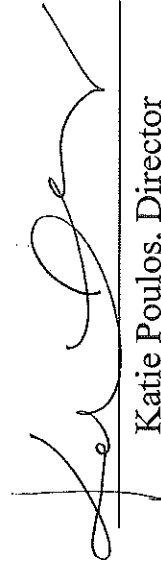
Is hereby presented to

PHILLIP SAPIEN

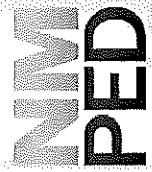


Congratulations on completing the Governing Board Training entitled, "Governing Body Fiscal Training" on March 21, 2017 in Mabry Hall, Jerry Apodaca Building, Public Education Department, Santa Fe, New Mexico. The 4 hours accrued satisfies four out of the five (5) hours required for Governing Body Members each year.

21<sup>ST</sup> CENTURY PUBLIC ACADEMY

A handwritten signature in dark ink, appearing to read 'Katie Poulos', written over a horizontal line.

Katie Poulos, Director  
Option for Parents



*Certificate of Completion*  
**Governing Board Training**

Awarded to

***Kathleen Webb***

21st Century Public Academy

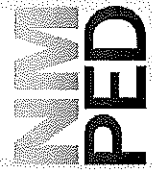
Congratulations on completing the Governing Board Training June 21-22, 2018 at the Public School Leadership Conference 2018 in Albuquerque, NM

Session

Hours Accrued

Charter School Finance #2018-00009	2
Seven Things Charter School Leaders Wish Their Boards Knew #2018-00020	2
The Effective School Board: Leaving a Legacy That Matters #2018-00022	2
Charter School Board Financial Oversight: The BRIARS Method #2018-00025	2
Executive Session: How and When to Use Them #2018-00034	1

Katie Poulos, Director  
Options for Parents and Families Division



*Certificate of Completion*  
**Governing Board Training**

Awarded to

***Virginia Trujillo***

21st Century Public Academy

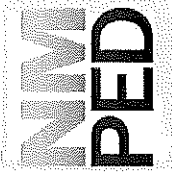
Congratulations on completing the Governing Board Training June 21-22, 2018 at the Public School Leadership Conference 2018 in Albuquerque, NM

Session

Hours Accrued

Charter School Finance #2018-00009	2
Seven Things Charter School Leaders Wish Their Boards Knew #2018-00020	2
The Effective School Board: Leaving a Legacy That Matters #2018-00022	2
Charter School Board Financial Oversight: The BRIARS Method #2018-00025	2
Executive Session: How and When to Use Them #2018-00034	1

Katie Poulos, Director  
Options for Parents and Families Division



*Certificate of Completion*  
**Governing Board Training**

Awarded to

**Art Silva**

21st Century Public Academy

Congratulations on completing the Governing Board Training June 21-22, 2018 at the Public School Leadership Conference 2018 in Albuquerque, NM

Session

Is Your School Using Data to Drive Results? #2018-00019

Seven Things Charter School Leaders Wish Their Boards Knew #2018-00020

The Effective School Board: Leaving a Legacy That Matters #2018-00022

Charter School Board Financial Oversight: The BRIARS Method #2018-00025

Getting Ready for the Bank: Budgeting for Facilities #2018-00033

Executive Session: How and When to Use Them #2018-00034

Hours Accrued

2  
2  
2  
2  
1  
1

Katie Poulos, Director  
Options for Parents and Families Division



Mary Tarango &lt;mtarango@21stcenturypa.com&gt;

## training hours

1 message

Brown, Melissa, PED <Melissa.Brown@state.nm.us>  
 To: "Tarango, Mary" <mtarango@21stcenturypa.com>

We

	FY15	FY16	FY17	FY18	FY19
Alexandra Pickel				0	6
Art Silva				10	11
Bianca Belmonte-Sapien				0	3
Elizabeth Piazza				0	9
Evelyn Dow				0	11
Jennifer Drawbond				0	6
Kathleen Webb			10	12	8
Lovey Fritts				6	0
Mary Tarango					3
Phillip Sapien		4	4	6	11
Victoria Tafoya				0	11
Virginia Trujillo		4	13	0	11
Chris Velasquez		5	0	0	0

Dear Mary,

All I can find is represented in the table above. Below I have included what we have for FY18 and FY19 that is summarized above, but indicates the specific courses. We focus on tracking the state authorized schools and if a locally authorized school of our trainings, we make note of it. Sorry that I don't have more information for you.

age 8  
 Melissa  
 1 of 269

Fiscal Year    District Code    Board Member    School Name    Date of Training    Department Assigned    Course Name    Virtual Training    Assessment Score    Responsibilities and Ethics    Fiscal Requirements    Academic Data Hours    Open Government    Organizational Performance    Scl Spe    1/5

https://mail.google.com/mail/u/0/?ik=edb8a0a0fb&view=pt&search=all&permthid=thread-f%3A1645029457058517864&siml=msg-f%3A1645029457058517864



Mary Tarango <mtarango@21stcenturypa.com>

## Issues with acquiring required Governance Council training hours at NMPED 2018 Public School leadership conference

2 messages

Phillip Sapien <phil.sapien@gmail.com>

To: "Pierce, Laurel, PED" <Laurel.Pierce@state.nm.us>

Cc: Mary Tarango <mtarango@21stcenturypa.com>, Virginia Trujillo <virgtruj@comcast.net>

Fri, Jun 22, 2018 at 9:19 AM

Dear Ms. Pierce,

This message is to express my concerns and frustration about the 2018 PED conference training schedule. I am copying 21st Century PA Principal, Mary Tarango, and the GC President, Virginia Trujillo, on this email so that they are also aware of the situation. Previously, you had advised me by email that I could not attend the new board being offered at the conference, although I had never previously received such training, to acquire my required hours as I was a returning board member.

Thus, I intended to complete my training hours during the conference sessions being offered. However, due to the various sessions schedule and insufficient seating space at some sessions, I will not be able to complete my hours as expected. And, given my personal and professional obligations I will not be able to get these hours done before the end of June, 2018.

For example, two sessions that I attempted to attend during the conference were full to the capacity of the room and I was not allowed to attend. This morning, I attempted to attend an ethics session in place of the "full" session. The ethics session is scheduled for 2 hours but I only need one hour of Ethics as a returning board member. However, I was told that I would have to stay for both hours to receive ANY credit for the session. Staying for both hours would have meant missing another training session in yet another area of required training.

The end result is that I am going to be short hours in a couple of the required training areas as a returning board member. In the future, I hope that PED takes a closet look at the scheduling issues related to training at this conference as well as the size of the conference room spaces for some of these sessions.

Thank you for taking the time to review this message.

Sincerely,

Phil Sapien

Page 90 of 269

On Tue, Jun 19, 2018, 10:06 AM Pierce, Laurel, PED <Laurel.Pierce@state.nm.us> wrote:

Dear Governing Board Members,

Cc: "virgtruj@comcast.net" <virgtruj@comcast.net>, "Tarango, Mary" <mtarango@21stcenturypa.com>

Dear Mr. Sapien,

I'm sorry you were frustrated with the conference schedule. The conference was a supplement to trainings that have been offered throughout the 2017-2018 fiscal year. Although we scheduled multiple offerings for governing board members during the conference, due to the unpredictability of numbers through cancellations and walk-ins, some courses were filled to capacity and could not accommodate all that wished to participate.

Continuing members had been allowed to attend the Introductory Trainings which had been offered at least monthly during the year, to acquire some of their hours, but due to limited space, we could not accommodate continuing members at the conference session of the Introductory Training. Registration was restricted to new members that needed this course to complete 6.80.5.8.A NMAC requirements and be allowed voting privileges.

Information was disseminated in several ways notifying members that conference courses needed to be attended from start to finish to obtain credit and that no partial credits were being offered. This is true of all training opportunities through PED or PED-approved providers.

We will be posting the next year's training schedule soon. The **Introductory Course** will still be provided to **new** members by the PED staff. For **continuing** members, in addition to courses provided by the PED, several other courses, both virtual and in-person, will be offered by PED-approved providers. These schedules will be posted as soon as they have been submitted.

**Please be aware that courses cannot be repeated for credit as per 6.80.5.9.D NMAC.** Each course offering has been given a unique course code that will allow you to track completed courses and avoid repetition. You are welcome to re-take courses for your own benefit, but credit will not be issued toward current governing board training requirements.

If you have any further questions, please let me know.

Thank you,

Page 91 of 269

Laurel Pierce

Technical Assistance, Training and Support Program Specialist

Charter Schools Division

505-827-4527

## **Governance Council Committee Members 19-20**

### **Audit**

Virginia Trujillo, Governance Council (Chair)  
Evelyn Dow, Governance Council  
Zach Kirchgessner, Business Manager (Vigil Group)  
Mary Tarango, CEO  
Angela Lerner, Community Member  
Alan Sanchez, Parent

### **Finance**

Art Silva, Governance Council (Chair)  
Elizabeth Piazza, Governance Council  
Michael Vigil, Business Manager  
Mary Tarango, CEO

### **ByLaws**

Kathy Webb, Governance Council (Chair)  
Vacant, Governance Council  
Mary Tarango, CEO

### **Policies and Procedures – Internal Controls**

Evelyn Dow, Governance Council (Chair)  
Vacant, Governance Council  
Michael Vigil, Business Manager  
Mary Tarango, CEO

### **Nominating Committee**

Victoria Tafoya, Governance Council (Chair)  
Elizabeth Piazza, Governance Council

### **School Advisory Council**

Elizabeth Piazza, Governance Council (Chair)  
Kathy Webb, Governance Council  
Bianca Belmonte-Sapien, Principal  
Juliann Salinas, Parent (PTA Representative)



## Governance Council Committee Members 18-19

### Audit

Virginia Trujillo, President  
Evalyn Dow, Member  
Michael Vigil, Business Manager  
Tina “Lovey” Fritts, COO  
Rita Hirschy, Community Member  
Sharon Hart, Parent

### Finance

Art Silva, Vice President  
Elizabeth Piazza, Member  
Michael Vigil, Business Manager  
Mary Tarango, Principal  
Tina “Lovey” Fritts, COO

### ByLaws

Mary Tarango, Principal  
Kathy Webb, Secretary  
Phil Sapien, Member

### Policies and Procedures – Internal Controls

Tina “Lovey” Fritts, COO  
Michael Vigil, Business Manager  
Victoria Tafoya, Member

### Nominating Committee

Victoria Tafoya, Member  
Phil Sapien, Member

### School Advisory Council

Bianca Belmonte-Sapien – Staff  
Julieann Salinas – PTA  
Elizabeth Piazza - Member

Governance Council  
Committee Members 17-18

Audit

Virginia Trujillo, President  
Mary Tarango, Principal  
Michael Vigil, Business Manager  
Kathy Webb - Member  
Rita Hirschy, COO  
Lawrence Rael, Parent

Finance

Chris Velasquez, Vice President  
Virginia Trujillo, President  
Michael Vigil, Business Manager  
Mary Tarango, Principal  
Rita Hirschy, COO

ByLaws

Mary Tarango, Principal  
Lori Hagen, Secretary  
Kathy Webb, Member

Policies and Procedures – Internal Controls

Rita Hirschy, COO  
Michael Vigil, Business Manager  
Phil Sapien, Member

Nominating Committee

Camile Cordova, Member  
Phil Sapien, Member

School Advisory Council

Mary Tarango, Principal  
Julieann Salinas – PTA  
Kathy Webb - Member

Governance Council  
Committee Members 16-17

Audit

Virginia Trujillo, President  
Mary Tarango, Principal  
Michael Vigil, Business Manager  
Camille Cordova - Member  
Rita Hirschy, COO  
Lawrence Rael, Parent

Finance

Chris Velasquez, Vice President  
Virginia Trujillo, President  
Michael Vigil, Business Manager  
Mary Tarango, Principal  
Rita Hirschy, COO

ByLaws

Mary Tarango, Principal  
Lori Hagen, Secretary  
Phil Sapien, Member

Policies and Procedures – Internal Controls

Rita Hirschy, COO  
Michael Vigil, Business Manager  
Art Silva, Member

Nominating Committee

Camille Cordova, Member  
Phil Sapien, Member

School Advisory Council

Mary Tarango – Principal  
Kim Barton – PTA  
Art Silva - Member

Governance Council  
Committee Members 15-16

Audit

Virginia Trujillo, President  
Mary Tarango, Principal  
Michael Vigil, Business Manager  
Maxine Mora - Member  
Rita Hirschy, COO  
Lawrence Rael, Parent

Finance

Chris Velasquez, Vice President  
Virginia Trujillo, President  
Michael Vigil, Business Manager  
Mary Tarango, Principal  
Rita Hirschy, COO

ByLaws

Mary Tarango, Principal  
Lori Hagen, Member  
John Everett, Secretary

Policies and Procedures – Internal Controls

Rita Hirschy, COO  
Michael Vigil, Business Manager  
Lori Hagen, Member

Nominating Committee

Maxine Mora, Member  
Jim Freeze, Member

School Advisory Council

Mary Tarango – Principal  
Kim Barton – PTA  
Jim Freeze - Member



**21st Century Public Academy**  
"Building Knowledge for the Future"

## **Section 9**

# Data



# School Grade Report Card

2016 Certified

Final Grade

**B**

## Twenty First Century Charter

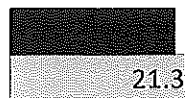
District: Albuquerque Public Schools

Grade Range: 5 - 8 Code: 1027

This School Statewide C Benchmark

### Current Standing

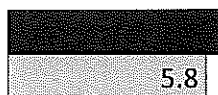
How did students perform in the most recent school year? What percent of students are on grade level? Did students improve more or less than expected?



Grade	School Points	Possible Points
C	19.05	40

### School Growth

Did the school as a whole improve student performance more or less than expected?



Grade	School Points	Possible Points
C	6.25	10

### Student Growth of Highest Performing Students

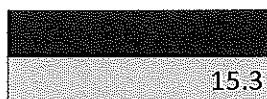
Are the highest performing students in math and reading improving more or less than expected? The highest performing students are in the top three quarters (75%) of past performance of their school.



Grade	School Points	Possible Points
B	12.00	20

### Student Growth of Lowest Performing Students

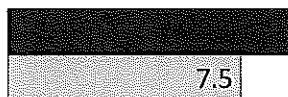
Are the lowest performing students in math and reading improving more or less than expected? The lowest performing students are in the bottom quarter (25%) of past performance in their school.



Grade	School Points	Possible Points
C	15.60	20

### Opportunity to Learn

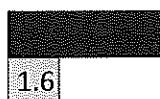
Do parents and students believe their school is a good place to learn? Is student attendance high?



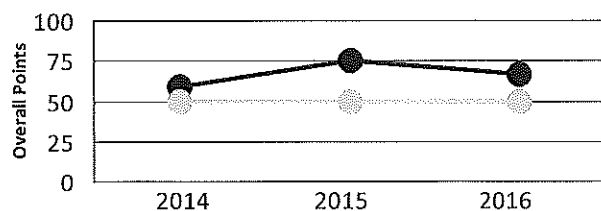
Grade	School Points	Possible Points
A	9.17	10

### Bonus Points

Does the school earn additional credit for reducing truancy, promoting extracurricular activities, and engaging parents and students?



Grade	School Points	Possible Points
	5.00	5



3-Year Average

67.2

**B**

Total Points

67.07

#### Final School Grade

75.0 to < 100.0	A
60.0 to < 75.0	B
50.0 to < 60.0	C
37.5 to < 50.0	D
0.0 to < 37.5	F

## Details of Each Grade Indicator

These next pages show the school's results divided into smaller groups to show how specific classes of students are doing. The information explains how a school compares to other schools and identifies groups within the school that are performing well or that need additional instructional support based on achievement. Points that the school earned on each of the indicators are provided in more detail and when summed will equal the totals on the first page summary.

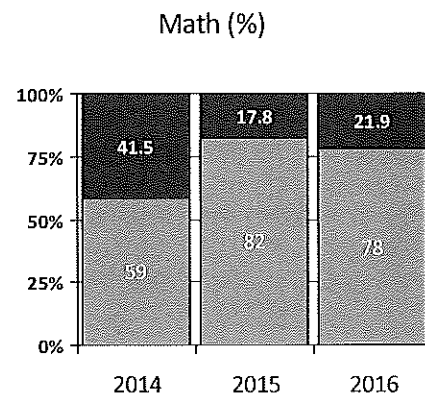
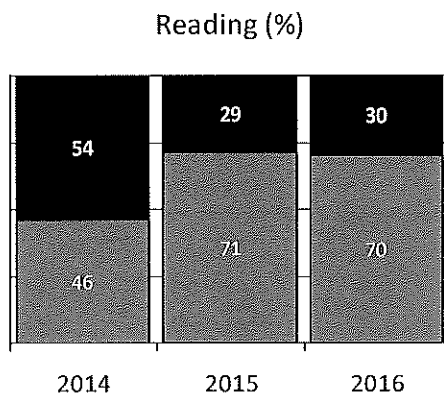
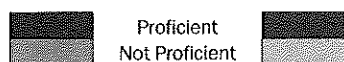
### Current Standing

Knowing how many students are proficient in a given year is a measure of the school's overall success. Single-year performance will vary with differing classes of students. Therefore, Current Standing uses up to 3 years of data to provide a more accurate picture of the school's achievement. Current Standing is augmented with Value-Added Modeling (VAM) by capturing the school's size, student mobility, and prior student performance. Details of VAM can be found in the PED's School Grading Technical Guide at <http://webapp2.ped.state.nm.us/SchoolData/SchoolGrading.aspx>.

	All Students	Gender		Race / Ethnicity						Economically Disadvantaged	Students with Disabilities	English Language Learners
		F	M	White	Afr Amer	Hisp	Asian	Am Indian				
<b>Reading</b>												
Proficient and Advanced (%)	30.0	40.2	20.8	36.2	-	28.1	-	-		24.5	18.9	-
Proficient and Advanced (Pts)	3.00											
Value-Added Model (Pts)	6.53											
<b>Math</b>												
Proficient and Advanced (%)	21.9	20.5	23.2	39.1	-	15.8	-	-		15.7	24.3	-
Proficient and Advanced (Pts)	2.19											
Value-Added Model (Pts)	7.32											

### 3-Year Summary

Performance is considered on grade level when students score either Proficient or Advanced.



## School Growth

School growth compares the students enrolled in the current year to the same students from prior years. Unlike Current Standing, School Growth accounts for improvement of all students, not just those reaching proficiency.

Growth in proficiency is calculated with Value-Added Modeling (VAM), which accounts for the school's size, student mobility, and prior student performance. Details of VAM can be found in the PED's School Grading Technical Guide at <http://webapp2.ped.state.nm.us/SchoolData/SchoolGrading.aspx>.

	Reading	Math
Value-Added Score	0.530	0.120
Points Earned	3.51	2.74

School growth is expressed as a score that can be both negative and positive. When it is positive, the school performed better than was expected relative to its peers with the same size, mobility, and prior student performance.

## Student Growth

Just like schools, individual student achievement is expected to improve over time. Student growth is shown as a value-added score (VAS) that accounts for all students in each group for up to 3 years. Student groups are further divided into highest and lowest performing subgroups. Every student's prior test scores are used to estimate how they should perform today.

- Above 0 means that the group, in general, scored higher than expected. This is an exciting finding when students are below the proficiency line, because they are closing the achievement gap and catching up to their higher-performing classmates.
- Near 0 means that the group scored about as expected compared to their academic peers. While some students may have performed better than anticipated (positive growth), they were balanced by students that did poorer (negative growth).
- Below 0 means that the group performed below expectations and students are losing ground when compared to their peers.

Details of student growth and value added scores are explained in PED's School Grading Technical Guide at <http://webapp2.ped.state.nm.us/SchoolData/SchoolGrading.aspx>. Note that separate analytic techniques are used for the school overall and for the subgroups.

		School Overall	Subgroup Analysis									
			Female	Male	White	African American	Hispanic	Asian	Am Indian	Econ Disadv	Students with Disabilities	English Language Learners
Reading Growth												
	Highest 75% (VAS)	0.24	-0.03	0.30	0.23	0.31	0.11	-0.67	0.00	0.16	0.26	0.52
	Highest 75% (Pts)	5.93										
	Lowest 25% (VAS)	0.48	0.28	0.22	-0.27	1.14	0.44	-0.10	-0.32	0.11	0.17	-
	Lowest 25% (Pts)	6.84										
Math Growth												
	Highest 75% (VAS)	0.27	0.24	0.27	0.31	0.49	0.19	0.54	0.80	0.31	-0.25	1.34
	Highest 75% (Pts)	6.06										
	Lowest 25% (VAS)	1.16	0.15	0.50	0.55	0.55	0.23	0.17	0.34	0.38	0.54	-
	Lowest 25% (Pts)	8.77										



## Opportunity to Learn (OTL)

The successful school invites students to be part of a thriving learning culture that uses proven teaching methods. A school's learning environment is reflected in a survey of classroom practices and in student attendance.

	All Students	Gender		Race / Ethnicity					Economically Disadvantaged	Students with Disabilities	English Language Learners
		F	M	White	Afr Amer	Hisp	Asian	Am Indian			
Attendance (Average)	95.0	94	95	95	95	94	97	94	94	94	93
Attendance (Points)	4.98										

Survey (Average)	37.7	Surveys consisted of 10 questions with answers from 0 (Never) to 5 (Always), yielding a maximum score of 50. A typical question includes "My teacher introduces a new topic by connecting to things I already know." Schools that scored higher demonstrated better classroom teaching practices.
Survey (Points)	4.19	
Count of Surveys (N)	744	

### Bonus Points

While most schools provide a sampling of athletics, club participation opportunities, and parent meetings, a few schools stand out among the rest. These schools are recognized for their extraordinary dedication to keeping students invested in school and their efforts in empowering parents to engage actively in their child's education.

- ☒ Student and Parent Engagement
- ☒ Truancy Improvement
- ☐ Extracurricular Activities
- ☒ Other

### Participation

Schools must include all of their enrolled students in the annual statewide assessment. If the percentage of students is less than 95%, the school's letter grade is reduced by one grade. Supplemental Accountability Model (SAM) schools and small schools with fewer than 100 students receive special consideration.

Reading (%) 100

Math (%) 100

## Supplemental Information

### Similar Schools

While statewide comparisons are helpful, schools may want to see how they rank next to their peers that have similar students and settings. The figures below show how this school contrasts with other schools in the state that are most like it in student characteristics.

Schools are grouped into categories that have similar proportions of English language learners (ELL), students with disabilities (SWD), ethnicities, economically disadvantaged (ED), and mobile students. Different schools are in each category set. A composite score incorporates all categories into a general measure of at-risk students. Higher ranking schools had more points in that indicator.

 Ranks High  
 Ranks Mid  
 Ranks Low

### School Rank

	ELL		SWD		Ethnicity		ED		Mobility		Composite	
Students (% Tested)	0.4		15.1		68.7		43.3		26.4			
	Rank	Total	Rank	Total	Rank	Total	Rank	Total	Rank	Total	Rank	Total
Current Standing	32	( 45 )	16	( 46 )	17	( 46 )	31	( 46 )	16	( 46 )	22	( 45 )
School Growth	29	( 45 )	16	( 46 )	17	( 46 )	31	( 46 )	17	( 46 )	20	( 45 )
Student Growth, Highest 75%	23	( 45 )	15	( 46 )	15	( 46 )	25	( 46 )	13	( 46 )	18	( 45 )
Student Growth, Lowest 25%	6	( 45 )	6	( 46 )	5	( 46 )	6	( 46 )	4	( 46 )	6	( 45 )
Opportunity to Learn	34	( 45 )	38	( 46 )	37	( 46 )	38	( 46 )	39	( 46 )	42	( 45 )

## School History

Student performance over time can demonstrate the success of interventions and school reform. Students who score proficient or higher are considered to be performing at grade level. For a more detailed history, see the PED website:

<http://www.ped.state.nm.us/AssessmentAccountability/AcademicGrowth/NMSBA.html>.

		All Students	Gender		Race / Ethnicity					Economically Disadvantaged	Students with Disabilities	English Language Learners
			F	M	White	Afr Amer	Hisp	Asian	Am Indian			
Reading Proficiency	2016 (%)	30.0	40.2	20.8	36.2	-	28.1	-	-	24.5	18.9	-
	2015 (%)	28.6	36.3	21.9	33.3	<2.0	27.5	60.0	<2.0	21.2	7.7	22.2
	2014 (%)	54.2	61.0	49.3	66.7	-	48.4	-	-	50.5	15.8	26.7
Math Proficiency	2016 (%)	21.9	20.5	23.2	39.1	-	15.8	-	-	15.7	24.3	-
	2015 (%)	17.8	15.0	20.3	24.7	<2.0	14.8	20.0	16.7	11.9	12.8	11.1
	2014 (%)	41.5	41.9	41.2	60.7	-	32.7	-	-	40.2	5.3	46.7

## End Notes

- 1 The Statewide C grade was established in the first year of A-F School Grading as the midpoint of all schools. It was fixed in 2011 as the framework for all future letter grades and is not recalculated each year.
- 2 For high schools that do not have members of 4-year, 5-year, or 6-year graduation cohorts, the scale is abbreviated, and letter grades are adjusted to account for the school's remaining non-cohort indicators or non-cohort years.
- 3 A dash is substituted where a school has too few students (N<10) to meet confidentiality requirements for reporting.
- 4 Feeder schools are schools that do not have students in tested grades 3-11.
- 5 Schools that administered tests on computers received bonus credit based on the number of students participating.

**Note for Families:** If your child is enrolled in a school that has earned two "F" grades in the last four years, New Mexico state law allows you to transfer your child to a school with a higher school grade. Please call (505) 827-6909 to learn more. For information about other schools in your community and their grading history, please see the school grading web page at <http://aae.ped.state.nm.us/>.

**Twenty First Century Charter**

District: Albuquerque Public Schools

Grade Range: 5 - 8 Code: 1027

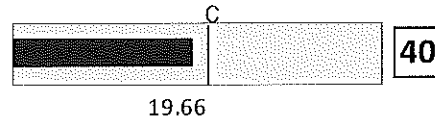
C - State benchmark established in 2012

Possible Points

This School Earned

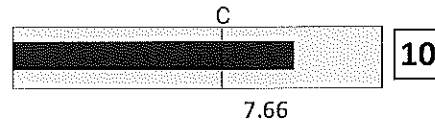
**Current Standing**

Are students performing on grade level? Did they improve more or less than expected?



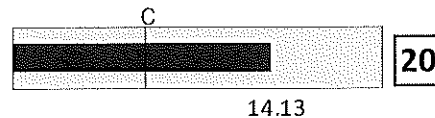
**School Improvement**

Is the school as a whole making academic progress?



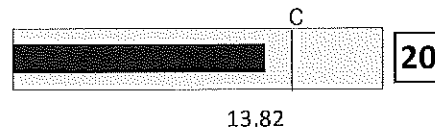
**Improvement of Higher-Performing Students**

Are higher-performing students improving more or less than expected?



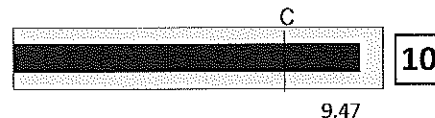
**Improvement of Lowest-Performing Students**

Are the lowest-performing students improving more or less than expected?



**Opportunity to Learn**

Do students and families believe their school is a good place to attend and learn?

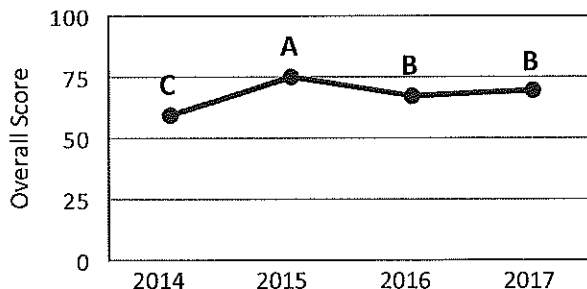


**Bonus Points**

Schools can earn points for reducing truancy, promoting extracurricular activities, engaging families, and using technology.

+ 4.80

**This School's History**



**Note for Families**

If your student is enrolled in a school that has earned two "F" grades in the last four years, state law allows you to transfer your child to a school with a higher school grade. Please call (505)-827-4527 to learn more. For information about other schools in your community, please visit the School Grading web page at <http://ped.state.nm.us/SchoolGrading>.

## Final Points

Elementary and Middle Schools	
75.0 to 100.0	A
60.0 to 74.9	B
50.0 to 59.9	C
37.5 to 49.9	D
0.0 to 37.4	F

Elementary and middle schools earn a final grade based on these ranges, which were set in 2012.

## Tests

School Grading draws on student performance from these state assessments:

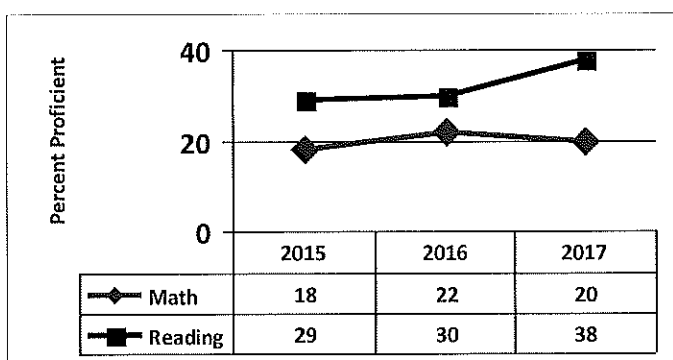
			Grades
<b>PARCC</b>	Partnership for Assessment of Readiness for College and Careers	Mathematics, Reading	3-11
<b>SBA</b>	Standards Based Assessment - Spanish	Reading	3-11
<b>NMAPA</b>	New Mexico Alternate Performance Assessment	Mathematics, Reading	3-11
<b>DIBELS</b>	Dynamic Indicators of Basic Early Literacy Skills (prior to 2017)	Early Literacy	KN-2
<b>IStation</b>	IStation (beginning 2017)	Early Literacy	KN-2

## Details of Each Grade Indicator

### Current Standing

Knowing how many students are proficient is a measure of the school's overall success. Current Standing uses up to three years of student performance to provide a broader picture of school achievement. Current Standing also includes a measure of student growth (Value-Added Modeling) that looks at school size, student mobility, and prior student performance.

		All Students	Gender		Race / Ethnicity					Econ Disadv	Students with Disabilities	English Language Learners
			F	M	White	Afr Amer	Hisp	Asian	Am Indian			
<i>Reading</i>	Proficient (%)	38	45	32	47	≤ 20	35	-	-	29	31	31
	Points Proficiency	4.80										
	Points Student Growth	6.51										
<i>Math</i>	Proficient (%)	20	15	25	37	≤ 20	13	-	-	9	24	23
	Points Proficiency	2.50										
	Points Student Growth	5.84										



### Proficiencies Over Time

Students are performing on grade level with Proficient or Advanced scores.

## School Improvement

School growth (Value-Added Modeling) compares overall student performance from year to year and considers the progress of all students whether or not they are proficient.

	Reading	Math
Growth Index	1.12	0.42
Points	4.35	3.32

Growth can be negative or positive. When it is positive, the school performed better than was expected when compared to other schools with the same size, mobility, and prior student performance.

## Student Growth

Every student's prior test scores are used to estimate how they should have performed this year. Their academic growth is considered within two groups, the lowest-performing 25% of students and the higher-performing students (75%).

### Above Zero

This group performed higher than expected.

### Near Zero

This group performed as expected based on their academic history.

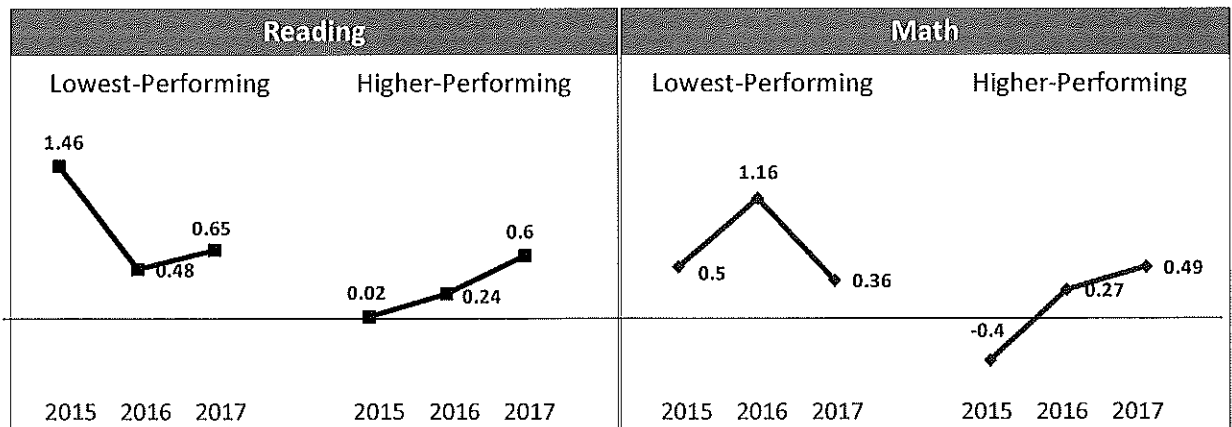
### Below Zero

This group performed below expectations, and students are falling behind when compared to their peers.

	School Overall	Student Groups								Students with Disabilities	English Language Learners
		F	M	White	Afr American	Hisp	Asian	Am Indian	Econ Disadv		
Reading Growth											
Higher-Performing Points	0.60 7.26	0.23	0.17	0.08	-	0.31	-	-	0.18	0.02	0.03
Lowest-Performing Points	0.65 7.43	0.58	0.28	-	-	0.32	-	-	0.35	0.25	-
Math Growth											
Higher-Performing Points	0.49 6.86	0.06	0.08	0.15	-	0.04	-	-	0.14	0.31	-
Lowest-Performing Points	0.36 6.39	0.42	0.09	-0.02	-	0.15	-	-	0.13	0.42	-

## Growth Over Time

### Growth Greater than Expected



### Growth Lower than Expected

## Opportunity to Learn

Opportunity to Learn is a reflection of the environment schools provide for student learning.

Student Attendance		Gender		Race / Ethnicity						Econ Disadv	Students with Disabilities	English Language Learners
	All Students	F	M	White	Afr Amer	Hisp	Asian	Am Indian				
Average (%)	95	95	94	94	89	95	98	91		93	95	>98
Points	4.98											

## Surveys

Score (Average) 40.44  
Points 4.49  
Number of Surveys 1636

Students answer survey questions on topics such as classroom teaching and expectations of students. The survey contains 10 questions with answers from 0 (Never) to 5 (Always) for a maximum score of 50. For students in grades KN-2, a parent or family member completes the survey.

## Bonus Points

Schools can earn points for reducing truancy, promoting extracurricular activities, engaging families, and using technology.

- ☒ Student and Parent Engagement
- ☒ Truancy Improvement
- ☐ Extracurricular Activities
- ☒ Using Technology

## Participation

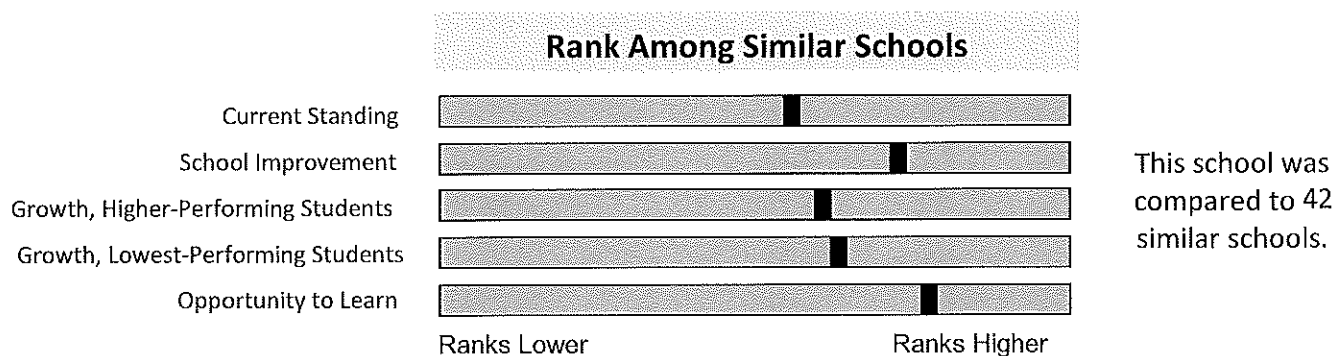
All enrolled students must take the yearly state tests. If a school tests less than 95% of their students, the school's letter grade is reduced by one grade.

Reading (%) 100  
Math (%) 100

## Additional Information

## Similar Schools

This shows how an elementary school compares with other elementary schools, or how a middle school compares with other middle schools that have similar student demographics.



A listing of these schools is posted at <http://ped.state.nm.us/SchoolGrading/SimilarSchools>.

**School History** Student performance over time can show the success of interventions and school reform. Students who score Proficient or Advanced are considered to be performing at grade level.

		All Students	Gender		Race / Ethnicity					Econ Disadv	Students with Disabilities	English Language Learners
			F	M	White	Afr Amer	Hisp	Asian	Am Indian			
<i>Reading Proficiency</i>	2017 (%)	38	45	32	47	≤20	35	-	-	29	31	31
	2016 (%)	30	40	21	36	-	28	-	-	25	19	-
	2015 (%)	29	36	22	33	-	28	-	-	21	8	-
<i>Math Proficiency</i>	2017 (%)	20	15	25	37	≤20	13	-	-	9	24	23
	2016 (%)	22	21	23	39	-	16	-	-	16	24	-
	2015 (%)	18	15	20	25	-	15	-	-	12	13	-

#### Notes

School grading calculations and procedures are described fully in the School Grading Technical Guide posted on the PED's website at <http://ped.state.nm.us/SchoolGradingTechnicalGuide>. This guide provides definitions and decision rules for each indicator, including growth. In addition, the guide details how the state benchmark of C was established.

For Student Growth, separate procedures are used for the school overall and for the student groups. Therefore, the values for student groups will not sum to the total show under school overall.

A dash is used to protect student confidentiality as required by state and federal law when there are fewer than 10 students in a group.

Schools that administered tests by computer received bonus points based on the number of students participating.

**Twenty-First Century**

District: Albuquerque Public Schools

Grade Range: 5 - 8 Code: 1027

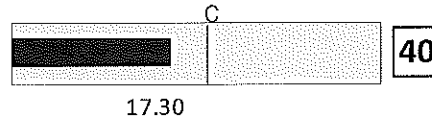
C - State benchmark established in 2012

Possible Points

This School Earned

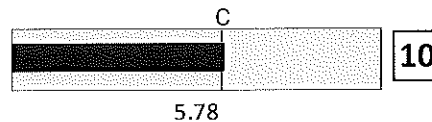
**Current Standing**

Are students performing on grade level? Did they improve more or less than expected?



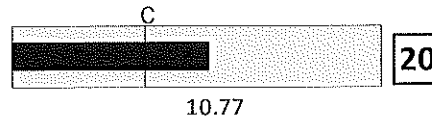
**School Improvement**

Is the school as a whole making academic progress?



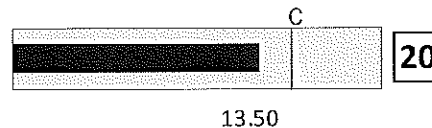
**Improvement of Higher-Performing Students**

Are higher-performing students improving more or less than expected?



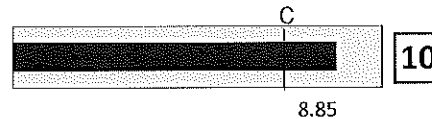
**Improvement of Lowest-Performing Students**

Are the lowest-performing students improving more or less than expected?



**Opportunity to Learn**

Do students and families believe their school is a good place to attend and learn?

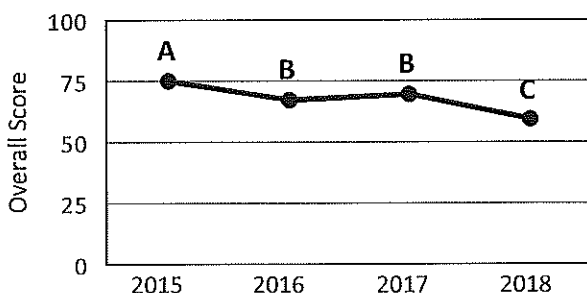


**Bonus Points**

Schools can earn points for reducing truancy, promoting extracurricular activities, engaging families, and using technology.

+ 3.13

**This School's History**



**Note for Families**

If your student is enrolled in a school that has earned two "F" grades in the last four years, state law allows you to transfer your child to a school with a higher school grade. Please call (505)-827-6909 to learn more. For information about other schools in your community, please visit the School Grading web page at <http://aae.ped.state.nm.us/SchoolGrading.html>.



## Final Points

Elementary and Middle Schools		
75.0 to 100.0	A	
60.0 to 74.9	B	
50.0 to 59.9	C	
37.5 to 49.9	D	
0.0 to 37.4	F	

Elementary and middle schools earn a final grade based on these ranges, which were set in 2012.

## Tests

School Grading draws on student performance from these state assessments:

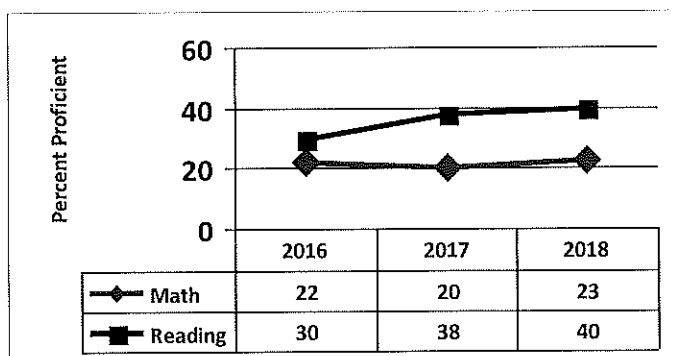
			Grades
<b>PARCC</b>	Partnership for Assessment of Readiness for College and Careers	Mathematics, Reading	3-11
<b>SBA</b>	Standards Based Assessment - Spanish	Reading	3-11
<b>NMAPA</b>	New Mexico Alternate Performance Assessment	Mathematics, Reading	3-11
<b>DIBELS</b>	Dynamic Indicators of Basic Early Literacy Skills (prior to 2017)	Early Literacy	KN-2
<b>IStation</b>	IStation (beginning 2017)	Early Literacy	KN-2

## Details of Each Grade Indicator

### Current Standing

Knowing how many students are proficient is a measure of the school's overall success. Current Standing uses up to three years of student performance to provide a broader picture of school achievement. Current Standing also includes a measure of student growth (Value-Added Modeling) that looks at school size, student mobility, and prior student performance.

		All Students	Gender		Race / Ethnicity					Econ Disadv	Students with Disabilities	English Language Learners
			F	M	White	Afr Amer	Hisp	Asian	Am Indian			
<i>Reading</i>	Proficient (%)	40	49	34	43	-	41	-	-	30	12	-
	Points Proficiency	5.04										
	Points Student Growth	6.11										
<i>Math</i>	Proficient (%)	23	21	23	30	-	20	-	-	13	15	-
	Points Proficiency	2.82										
	Points Student Growth	3.33										



### Proficiencies Over Time

Students are performing on grade level with Proficient or Advanced scores.

## School Improvement

School growth (Value-Added Modeling) compares overall student performance from year to year and considers the progress of all students whether or not they are proficient.

	Reading	Math
Growth Index	0.80	-0.34
Points	3.94	1.84

Growth can be negative or positive. When it is positive, the school performed better than was expected when compared to other schools with the same size, mobility, and prior student performance.

## Student Growth

Every student's prior test scores are used to estimate how they should have performed this year. Their academic growth is considered within two groups, the lowest-performing 25% of students and the higher-performing students (75%).

**Above Zero** This group performed higher than expected.

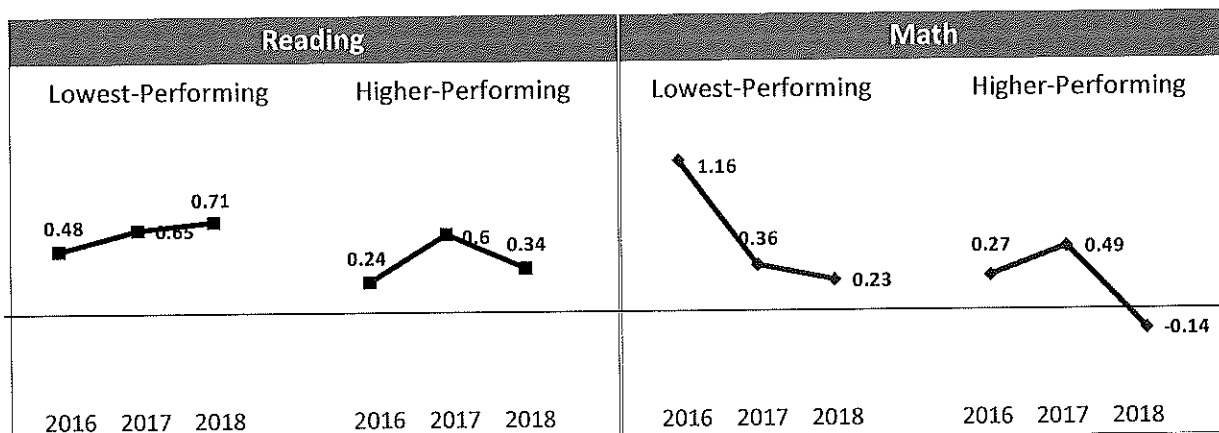
**Near Zero** This group performed as expected based on their academic history.

**Below Zero** This group performed below expectations, and students are falling behind when compared to their peers.

	School Overall	Student Groups								Students with Disabilities	English Language Learners
		F	M	White	Afr American	Hisp	Asian	Am Indian	Econ Disadv		
Reading Growth											
Higher-Performing Points	0.34 6.31	0.29	0.17	0.24	-	0.21	-	-	0.43	0.27	-
Lowest-Performing Points	0.71 7.61	0.40	0.23	0.10	-	0.22	-	-	-	0.16	-
Math Growth											
Higher-Performing Points	-0.14 4.46	-0.06	0.17	0.11	-	0.04	-	-	-0.34	0.09	-
Lowest-Performing Points	0.23 5.90	-0.16	0.20	-0.15	-	0.19	-	-	-	0.31	-

## Growth Over Time

Growth Greater than Expected



Growth Lower than Expected

## Opportunity to Learn

Opportunity to Learn is a reflection of the environment schools provide for student learning.

Student Attendance		Gender		Race / Ethnicity						Econ Disadv	Students with Disabilities	English Language Learners
	All Students	F	M	White	Afr Amer	Hisp	Asian	Am Indian				
Average (%)	94	94	94	93	-	95	-	-		91	95	-
Points	4.95											

## Surveys

Score (Average) 35.10  
Points 3.90  
Number of Surveys 611

Students answer survey questions on topics such as classroom teaching and expectations of students. The survey contains 10 questions with answers from 0 (Never) to 5 (Always) for a maximum score of 50. For students in grades KN-2, a parent or family member completes the survey.

## Bonus Points

Schools can earn points for reducing truancy, promoting extracurricular activities, engaging families, and using technology.

- |  |   |
|--|---|
| <input type="checkbox"/> Student and Parent Engagement | <input checked="" type="checkbox"/> Truancy Improvement |
| <input type="checkbox"/> Extracurricular Activities    | <input checked="" type="checkbox"/> Using Technology    |

## Participation

All enrolled students must take the yearly state tests. If a school tests less than 95% of their students, the school's letter grade is reduced by one grade.

Reading (%) 100  
Math (%) 100

## Additional Information

**School History** Student performance over time can show the success of interventions and school reform. Students who score Proficient or Advanced are considered to be performing at grade level.

			Gender		Race / Ethnicity						Students with Disabilities	English Language Learners
All Students			F	M	White	Afr Amer	Hisp	Asian	Am Indian	Econ Disadv		
Reading Proficiency	2018 (%)	40	49	34	43	-	41	-	-	30	12	-
	2017 (%)	38	45	32	47	≤ 20	35	-	-	29	31	31
	2016 (%)	30	40	21	36	-	28	-	-	25	19	-
Math Proficiency	2018 (%)	23	21	23	30	-	20	-	-	13	15	-
	2017 (%)	20	15	25	37	≤ 20	13	-	-	9	24	23
	2016 (%)	22	21	23	39	-	16	-	-	16	24	-

### Notes

School grading calculations and procedures are described fully in the School Grading Technical Guide posted on the PED's website at <http://aae.ped.state.nm.us/SchoolGradingLinks/1718/Technical Assistance for Educators/Technical Guide 2018.pdf>. This guide provides definitions and decision rules for each indicator, including growth. In addition, the guide details how the state benchmark of C was established.

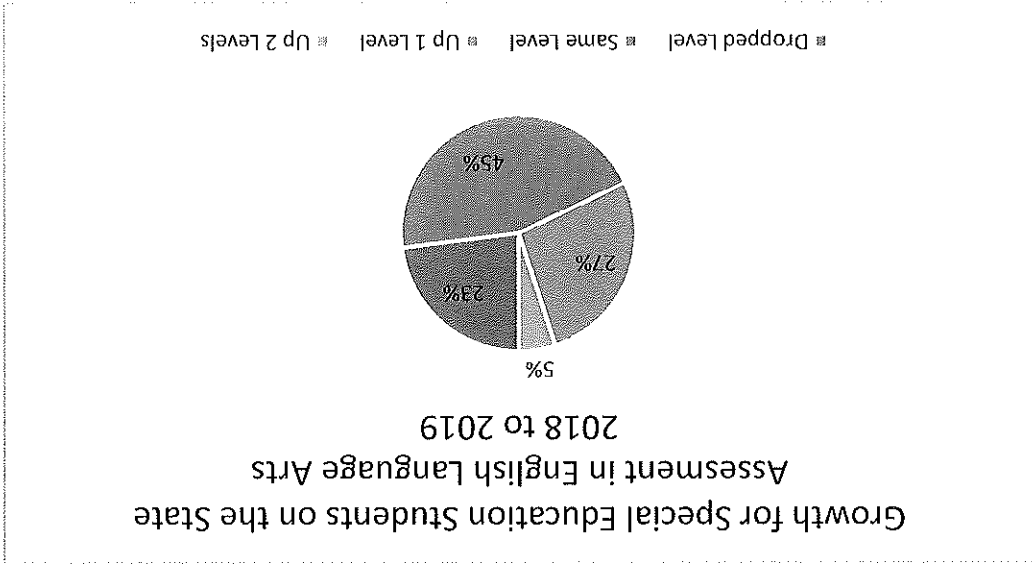
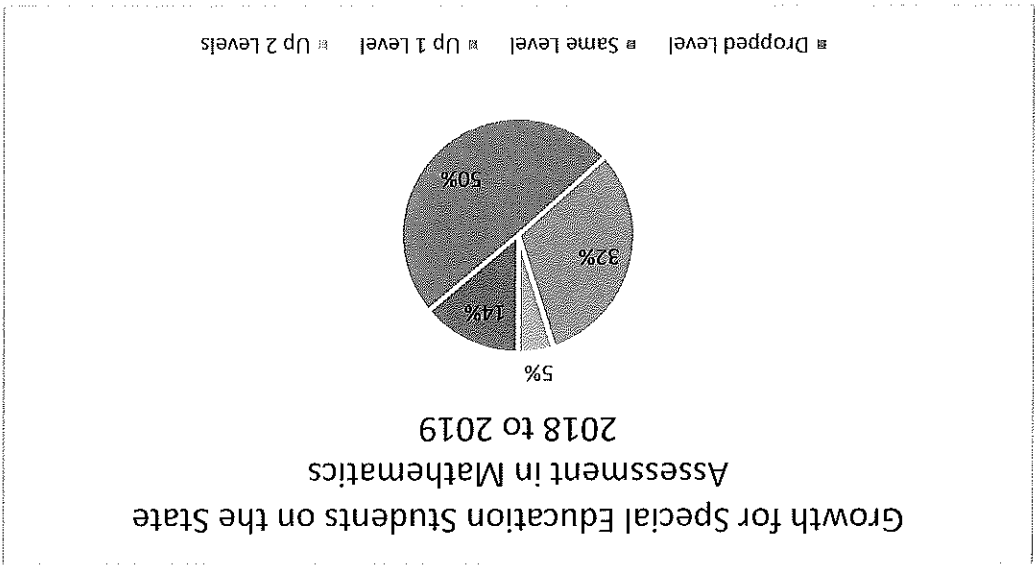
For Student Growth, separate procedures are used for the school overall and for the student groups. Therefore, the values for student groups will not sum to the total shown under school overall.

A dash is used to protect student confidentiality as required by state and federal law when there are fewer than 10 students in a group.

Schools that administered tests by computer received bonus points based on the number of students participating.

21st Century Contract Year	PARCC Reading Proficient/Advanced	PARCC Math Proficient/Advanced	SBA Science Proficient/Advanced
2015	29%	18%	53%
2016	30%	22%	53%
2017	38%	20%	48%
2018	40%	22%	57%
2019	46%	28%	50%
TAMELA 2019	TAMELA 2019	TAMELA 2019	

Overall Growth on State Assessment					
Students included in this data set have taken the state assessment while students at 21st Century.					
	Dropped Level	Same Level	Up 1 Level	Up 2 Levels	Total Growth
ELA	23%	45%	27%	5%	32%
Math	Dropped Level	Same Level	Up 1 Level	Up 2 Levels	
	14%	50%	32%	5%	37%



PARCC	English Language Arts			Math	
Students on IEPs	2017-2018	2018-2019		2017-2018	2018-2019
7th and 8th Grade					
Student	Level 3	Level 3		Level 2	Level 3
Student	Level 1	Level 3		Level 2	Level 2
Student	Level 3	Level 4		Level 4	Level 4
Student	Level 2	Level 2		Level 2	Level 2
Student	Level 1	Level 2		Level 2	Level 4
Student	Level 4	Level 4		Level 4	Level 5
Student	Level 2	Level 2		Level 2	Level 1
Student	Level 2	Level 3		Level 3	Level 4
Student	Level 2	Level 3		Level 4	Level 4
Student	Level 2	Level 1		Level 3	Level 2
Student	Level 2	Level 3		Level 2	Level 3
Student	Level 4	Level 3		Level 3	Level 2
Student	Level 1	Level 1		Level 1	Level 2
Student	Level 3	Level 4		Level 3	Level 3
Student	Level 1	Level 1		Level 1	Level 2
Student	Level 1	Level 1		Level 1	Level 2
Student	Level 1	Level 1		Level 4	Level 4
Student	Level 2	Level 2		Level 3	Level 3
Student	Level 3	Level 2		Level 4	Level 4
Student	Level 4	Level 2		Level 2	Level 3
Student	Level 4	Level 4		Level 2	Level 3

Students included in this data set have taken the state assessment while students at 21st Century.

2018-2019		2018-2019	
Fall		Spring	
MAPS Science			
54% Proficient		57% Proficient	
MAPS Language Usage			
42% Proficient		43% Proficient	



2018-2019		2018-2019	
Fall		Spring	
iReady Math			
24% Proficient		44% Proficient	
iReady Reading			
33% Proficient		39% Proficient	



**New Mexico Science SBA 2018–2019**  
**School Performance by Subgroup Categories**  
**for**  
**Twenty First Century Charter 001 027**  
**Non-Confidential Information for Public Distribution**

Test Language: English  
 Grade: 07  
 District: Albuquerque District 001  
 Test Date: Spring 2019

	Students Tested	Valid Scores	Average Scaled Score	No Score <sup>1</sup>	Percent of students who scored in each Proficiency Level <sup>2</sup>				Percent of students who scored Proficient & Advanced		
					Beginning Step	Nearing Proficiency	Proficient	Advanced	School	District	State
<b>School</b>	86	85	741	1%	11%	39%	41%	9%	50%	38%	40%
<b>Gender</b>											
Female	32	32	742	0%	3%	41%	47%	9%	56%	39%	40%
Male	54	53	740	2%	15%	38%	38%	9%	47%	37%	41%
<b>Ethnicity</b>											
American Indian/Alaskan Native (Not Hispanic)	5	5	—	—	—	—	—	—	—	25%	23%
Asian/Pacific Islander (Not Hispanic)	1	1	—	—	—	—	—	—	—	65%	62%
Black (Not Hispanic)	2	2	—	—	—	—	—	—	—	29%	37%
White (Not Hispanic)	24	24	745	0%	4%	25%	54%	17%	71%	64%	62%
Hispanic	54	53	739	2%	13%	43%	36%	8%	44%	30%	34%
<b>Educational Program</b>											
Students w/Disabilities (Not Gifted)	14	14	735	0%	21%	43%	36%	0%	36%	8%	10%
Gifted	8	8	—	—	—	—	—	—	—	85%	89%
Non-Special Education/Non-Gifted	64	63	742	2%	8%	43%	37%	13%	50%	38%	42%
<b>Title I</b>											
Title I	77	76	740	1%	12%	39%	38%	11%	49%	33%	37%
Non-Title I	9	9	—	—	—	—	—	—	—	72%	68%
<b>Migrant</b>											
Migrant	0	0	—	—	—	—	—	—	—	—	24%
Non-Migrant	86	85	741	1%	11%	39%	41%	9%	50%	38%	40%
<b>Bilingual Education</b>											
Bilingual Education	22	21	739	5%	5%	52%	33%	10%	43%	25%	29%
Non-Bilingual Education	64	64	741	0%	13%	34%	44%	9%	53%	44%	47%
<b>Economics</b>											
Economically Disadvantaged	17	16	735	6%	25%	50%	25%	0%	25%	27%	33%
Non-Economically Disadvantaged	69	69	742	0%	7%	36%	45%	12%	57%	66%	64%
<b>English Language Learners (ELL)</b>											
Current ELL	6	6	—	—	—	—	—	—	—	8%	9%
Exited ELL Year 1	0	0	—	—	—	—	—	—	—	—	—
Exited ELL Year 2	0	0	—	—	—	—	—	—	—	—	—
Exited ELL 3 + Years	0	0	—	—	—	—	—	—	—	—	—
Never ELL	80	79	741	1%	8%	38%	44%	10%	54%	44%	46%

<sup>1</sup> Possible Reasons for No Score in a Content Area: Absent; Non-Allowed Modification; Language Exempt; Medical Emergency; Parental Refusal; Other Non-Completion; Test Irregularities or Student Did Not Attempt Test.

<sup>2</sup> Percentages may not add to 100% due to rounding.

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**New Mexico Science SBA 2017–2018**  
**School Performance by Subgroup Categories**  
**for**  
**Twenty First Century Charter 001 027**  
**Non-Confidential Information for Public Distribution**

Test Language: English  
 Grade: 07  
 District: Albuquerque District 001  
 Test Date: Spring 2018

	Students Tested	Valid Scores	Average Scaled Score	No Score <sup>1</sup>	Percent of students who scored in each Proficiency Level <sup>2</sup>				Percent of students who scored Proficient & Advanced		
					Beginning Step	Nearing Proficiency	Proficient	Advanced	School	District	State
<b>School</b>	69	69	741	0%	10%	33%	41%	16%	57%	40%	44%
<b>Gender</b>											
Female	30	30	739	0%	10%	43%	40%	7%	47%	41%	44%
Male	39	39	742	0%	10%	26%	41%	23%	64%	39%	43%
<b>Ethnicity</b>											
American Indian/Alaskan Native (Not Hispanic)	0	0	—	—	—	—	—	—	—	24%	24%
Asian/Pacific Islander (Not Hispanic)	2	2	—	—	—	—	—	—	—	69%	71%
Black (Not Hispanic)	2	2	—	—	—	—	—	—	—	27%	39%
White (Not Hispanic)	18	18	745	0%	6%	22%	44%	28%	72%	66%	64%
Hispanic	44	44	740	0%	11%	36%	39%	14%	53%	32%	38%
<b>Educational Program</b>											
Students w/Disabilities (Not Gifted)	10	10	734	0%	30%	40%	20%	10%	30%	10%	10%
Gifted	7	7	—	—	—	—	—	—	—	90%	93%
Non-Special Education/Non-Gifted	52	52	741	0%	8%	37%	46%	10%	56%	40%	44%
<b>Title I</b>											
Title I	5	5	—	—	—	—	—	—	—	33%	39%
Non-Title I	64	64	741	0%	9%	33%	41%	17%	58%	60%	55%
<b>Migrant</b>											
Migrant	0	0	—	—	—	—	—	—	—	—	10%
Non-Migrant	69	69	741	0%	10%	33%	41%	16%	57%	40%	44%
<b>Bilingual Education</b>											
Bilingual Education	0	0	—	—	—	—	—	—	—	16%	19%
Non-Bilingual Education	69	69	741	0%	10%	33%	41%	16%	57%	46%	48%
<b>Economics</b>											
Economically Disadvantaged	9	9	—	—	—	—	—	—	—	28%	36%
Non-Economically Disadvantaged	60	60	741	0%	8%	33%	40%	18%	58%	66%	63%
<b>English Language Learners (ELL)</b>											
Current ELL	2	2	—	—	—	—	—	—	—	8%	7%
Exited ELL Year 1	0	0	—	—	—	—	—	—	—	—	—
Exited ELL Year 2	0	0	—	—	—	—	—	—	—	—	—
Exited 3+ Years	0	0	—	—	—	—	—	—	—	—	—
Never ELL	67	67	741	0%	10%	34%	39%	16%	55%	44%	48%

<sup>1</sup> Possible Reasons for No Score in a Content Area: Absent; Non-Allowed Modification; Language Exempt; Medical Emergency; Parental Refusal; Other Non-Completion; Test Irregularities or Student Did Not Attempt Test.

<sup>2</sup> Percentages may not add to 100% due to rounding.

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**New Mexico Standards Based Assessment 2016–2017**  
**School Performance by Subgroup Categories**  
**for**  
**Twenty First Century Charter 001 027**  
**Non-Confidential Information for Public Distribution**

**English Language Test**  
**Science**

Grade: 07  
District: Albuquerque District 001  
Test Date: Spring 2017

	Students Tested	Valid Scores	Average Scaled Score	No Score <sup>1</sup>	Percent of students who scored in each Proficiency Level <sup>2</sup>				Percent of students who scored Proficient & Advanced		
					Beginning Step	Nearing Proficiency	Proficient	Advanced	School	District	State
<b>School</b>	75	75	739	0%	13%	39%	40%	8%	48%	42%	45%
<b>Gender</b>											
Female	31	31	741	0%	10%	32%	52%	6%	58%	43%	44%
Male	44	44	738	0%	16%	43%	32%	9%	41%	40%	45%
<b>Ethnicity</b>											
American Indian/Alaskan Native (Not Hispanic)	2	2	—	—	—	—	—	—	—	29%	28%
Asian/Pacific Islander (Not Hispanic)	3	3	—	—	—	—	—	—	—	66%	73%
Black (Not Hispanic)	5	5	—	—	—	—	—	—	—	36%	43%
White (Not Hispanic)	21	21	743	0%	5%	43%	29%	24%	53%	66%	66%
Hispanic	44	44	738	0%	14%	41%	43%	2%	45%	35%	39%
<b>Educational Program</b>											
Students w/Disabilities (Not Gifted)	16	16	736	0%	25%	31%	44%	0%	44%	9%	10%
Gifted	5	5	—	—	—	—	—	—	—	90%	92%
Non-Special Education/Non-Gifted	54	54	738	0%	11%	44%	41%	4%	45%	42%	46%
<b>Title I</b>											
Title I	1	1	—	—	—	—	—	—	—	35%	40%
Non-Title I	74	74	739	0%	14%	38%	41%	8%	49%	62%	58%
<b>Migrant</b>											
Migrant	0	0	—	—	—	—	—	—	—	—	13%
Non-Migrant	75	75	739	0%	13%	39%	40%	8%	48%	42%	45%
<b>Bilingual Education</b>											
Bilingual Education	1	1	—	—	—	—	—	—	—	15%	20%
Non-Bilingual Education	74	74	739	0%	14%	38%	41%	8%	49%	48%	50%
<b>Economics</b>											
Economically Disadvantaged	28	28	738	0%	14%	36%	46%	4%	50%	30%	37%
Non-Economically Disadvantaged	47	47	740	0%	13%	40%	36%	11%	47%	68%	65%
<b>English Language Learners (ELL)</b>											
Current ELL	1	1	—	—	—	—	—	—	—	4%	6%
Exited ELL Year 1	0	0	—	—	—	—	—	—	—	60%	46%
Exited ELL Year 2	0	0	—	—	—	—	—	—	—	—	31%
Exited 3+ Years	2	2	—	—	—	—	—	—	—	38%	43%
Never ELL	72	72	739	0%	14%	38%	42%	7%	49%	49%	51%

<sup>1</sup> Possible Reasons for No Score in a Content Area: Absent; Non-Allowed Modification; Language Exempt; Medical Emergency; Parental Refusal; Other Non-Completion; Test Irregularities or Student Did Not Attempt Test.

<sup>2</sup> Percentages may not add to 100% due to rounding.

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**New Mexico Standards Based Assessment 2015–2016**  
**School Performance by Subgroup Categories**  
**for**  
**Twenty First Century Charter 001 027**  
**Non-Confidential Information for Public Distribution**

**English Language Test**  
**Science**

Grade: 07  
District: Albuquerque District 001  
Test Date: Spring 2016

	Students Tested	Valid Scores	Average Scaled Score	No Score <sup>1</sup>	Percent of students who scored in each Proficiency Level <sup>2</sup>				Percent of students who scored Proficient & Advanced		
					Beginning Step	Nearing Proficiency	Proficient	Advanced	School	District	State
<b>School</b>	76	76	739	0%	18%	29%	41%	12%	53%	45%	45%
<b>Gender</b>											
Female	48	48	739	0%	19%	29%	44%	8%	52%	46%	45%
Male	28	28	740	0%	18%	29%	36%	18%	54%	45%	45%
<b>Ethnicity</b>											
American Indian/Alaskan Native (Not Hispanic)	1	1	—	—	—	—	—	—	—	27%	23%
Asian/Pacific Islander (Not Hispanic)	1	1	—	—	—	—	—	—	—	64%	69%
Black (Not Hispanic)	1	1	—	—	—	—	—	—	—	37%	44%
White (Not Hispanic)	19	19	743	0%	11%	16%	63%	11%	74%	71%	66%
Hispanic	54	54	738	0%	20%	35%	33%	11%	44%	39%	40%
<b>Educational Program</b>											
Students w/Disabilities (Not Gifted)	7	7	—	—	—	—	—	—	—	10%	10%
Gifted	7	7	—	—	—	—	—	—	—	91%	93%
Non-Special Education/Non-Gifted	62	62	739	0%	19%	29%	40%	11%	51%	47%	46%
<b>Title I</b>											
Title I	0	0	—	—	—	—	—	—	—	41%	40%
Non-Title I	76	76	739	0%	18%	29%	41%	12%	53%	61%	55%
<b>Migrant</b>											
Migrant	0	0	—	—	—	—	—	—	—	—	29%
Non-Migrant	76	76	739	0%	18%	29%	41%	12%	53%	45%	45%
<b>Bilingual Education</b>											
Bilingual Education	0	0	—	—	—	—	—	—	—	20%	21%
Non-Bilingual Education	76	76	739	0%	18%	29%	41%	12%	53%	51%	49%
<b>Economics</b>											
Economically Disadvantaged	32	32	737	0%	25%	38%	28%	9%	37%	36%	37%
Non-Economically Disadvantaged	44	44	741	0%	14%	23%	50%	14%	64%	68%	64%
<b>English Language Learners (ELL)</b>											
Current ELL	0	0	—	—	—	—	—	—	—	9%	9%
Exited ELL Year 1	0	0	—	—	—	—	—	—	—	69%	38%
Exited ELL Year 2	0	0	—	—	—	—	—	—	—	35%	28%
Exited 3+ Years	0	0	—	—	—	—	—	—	—	52%	45%
Never ELL	76	76	739	0%	18%	29%	41%	12%	53%	51%	51%

<sup>1</sup> Possible Reasons for No Score in a Content Area: Absent; Non-Allowed Modification; Language Exempt; Medical Emergency; Parental Refusal; Other Non-Completion; Test Irregularities or Student Did Not Attempt Test.

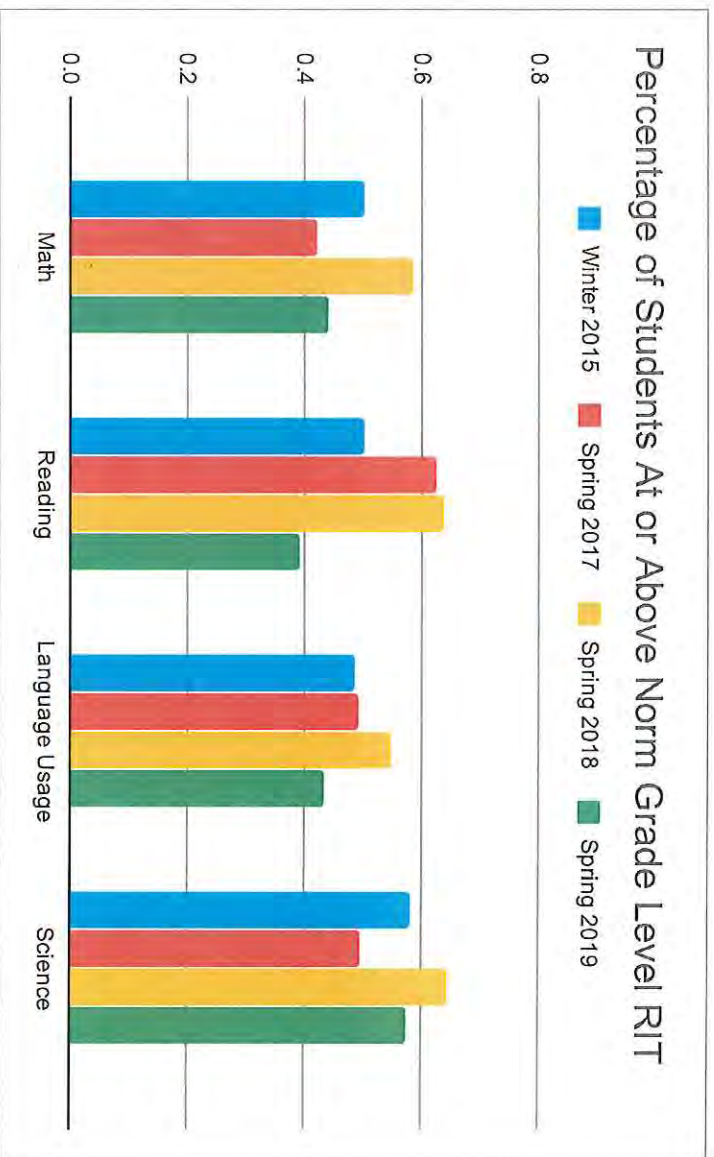
<sup>2</sup> Percentages may not add to 100% due to rounding.

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Percentage of Students At or Above Norm Grade Level Mean RIT

	Winter 2015	Spring 2017	Spring 2018	Spring 2019
Math	50.4%	42.1%	58.6%	<b>44%</b> *
Reading	50.4%	62.5%	63.6%	<b>39%</b> *
Language Usage	48.8%	49.2%	55.0%	43.3%
Science	58.3%	49.6%	64.5%	57.4%



\*2019 Spring Data pulled from iReady assessment, so it is not directly comparable to the NWEA MAPs data used in previous and subsequent years.



# Grade Report

Grade 5

Term: Winter 2015-2016  
District: 21st Century Charter School  
School: 21st Century Public Academy

Norms Reference Data: 2015  
Weeks of Instruction: 16 (Winter 2016)  
Grouping: None  
Small Group Display: No

## Mathematics

Summary	
Total Students With Valid Growth Test Scores	24
Mean RIT	214.4
Standard Deviation	12.2
District Grade Level Mean RIT	*
Students At or Above District Grade Level Mean RIT	*
Norm Grade Level Mean RIT	215.8
Students At or Above Norm Grade Level Mean RIT	13

Overall Performance	Lo		Lo Avg		Avg		Hi Avg		Hi		Mean RIT (+/- Smp Err)	Std Dev
	count	%	count	%	count	%	count	%	count	%		
Mathematics	5	21%	5	21%	3	13%	8	33%	3	13%	212-214-217	12.2

### Explanatory Notes

Tests signan in gray are excluded from summary statistics. Either the test occurred outside the testing window for a term, had an invalid score, or was a repeat test for a student within a term.  
Due to statistical unreliability, summary data for groups of less than 10 are not shown.  
\* This data is not available for reporting. Please refer to help and documentation for more information.  
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# Grade Report

Grade 5

Term: Winter 2015-2016  
District: 21st Century Charter School  
School: 21st Century Public Academy

Norms Reference Data: 2015  
Weeks of Instruction: 16 (Winter 2016)  
Grouping: None  
Small Group Display: No

## Mathematics

MAP: NM Math Grade 5 - Winter 2015-16 (CCSS) / Common Core Mathematics K-12: 2010

Summary	
Total Students With Valid Growth Test Scores	24
Mean RIT	214.4
Standard Deviation	12.2
District Grade Level Mean RIT	*
Students At or Above District Grade Level Mean RIT	*
Norm Grade Level Mean RIT	215.8
Students At or Above Norm Grade Level Mean RIT	13

Overall Performance		Lo %ile < 21 count	%	Lo Avg %ile 21-40 count	%	Avg %ile 41-60 count	%	Hr Avg %ile 61-80 count	%	Hi %ile > 80 count	%	Mean RIT (+/- Smp Err)	Std Dev
MAP: NM Math Grade 5 - Winter 2015-16 (CCSS) / Common Core Mathematics K-12: 2010		5	21%	5	21%	3	13%	8	33%	3	13%	212-214-217	12.2

Goal Area		Lo %ile < 21 count	%	Lo Avg %ile 21-40 count	%	Avg %ile 41-60 count	%	Hr Avg %ile 61-80 count	%	Hi %ile > 80 count	%	Mean RIT (+/- Smp Err)	Std Dev
Geometry		8	33%	4	17%	4	17%	3	13%	5	21%	212-216-219	15.6
Number and Operations - Fractions		3	13%	7	29%	6	25%	7	29%	1	4%	213-215-217	11.7
Operations and Algebraic Thinking		6	25%	2	8%	5	21%	3	13%	8	33%	215-220-224	22.3
Measurement and Data		9	38%	4	17%	4	17%	4	17%	3	13%	209-212-215	14.4
Number and Operations in Base Ten		8	33%	4	17%	3	13%	9	38%	0	0%	211-214-217	13.2

## Explanatory Notes

Tests shown in gray are excluded from summary statistics. Either the test occurred outside the testing window for a term, had an invalid score, or was a repeat test for a student within a term.  
Due to statistical unreliability, summary data for groups of less than 10 are not shown.  
\* This data is not available for reporting. Please refer to help and documentation for more information.  
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# Grade Report

Grade 5

Term: Winter 2015-2016  
District: 21st Century Charter School  
School: 21st Century Public Academy

Norms Reference Data: 2015  
Weeks of Instruction: 16 (Winter 2016)  
Grouping: None  
Small Group Display: No

## Reading

Summary	
Total Students With Valid Growth Test Scores	24
Mean RIT	210.8
Standard Deviation	13.9
District Grade Level Mean RIT	*
Students At or Above District Grade Level Mean RIT	*
Norm Grade Level Mean RIT	209
Students At or Above Norm Grade Level Mean RIT	13

Overall Performance	Lo		Low		Avg		High		Hi		Mean RIT (+/- Smp Err)	Std Dev
	count	%	count	%	count	%	count	%	count	%		
Reading	4	17%	7	29%	2	8%	7	29%	4	17%	208-211-214	13.9

### Explanatory Notes

Tests shown in gray are excluded from summary statistics. Either the test occurred outside the testing window for a term, had an invalid score, or was a repeat test for a student within a term.  
Due to statistical unreliability, summary data for groups of less than 10 are not shown.  
This data is not available for reporting. Please refer to help and documentation for more information.  
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# Grade Report

Grade 5

Term: Winter 2015-2016  
District: 21st Century Charter School  
School: 21st Century Public Academy

Norms Reference Data: 2015  
Weeks of Instruction: 16 (Winter 2016)  
Grouping: None  
Small Group Display: No

## Reading

MAP: NM Reading Grade 5 - Winter 2015-16 (CCSS) / Common Core English Language Arts K-12: 2010

Summary	
Total Students With Valid Growth Test Scores	24
Mean RIT	210.8
Standard Deviation	13.9
District Grade Level Mean RIT	*
Students At or Above District Grade Level Mean RIT	*
Norm Grade Level Mean RIT	209
Students At or Above Norm Grade Level Mean RIT	13

Overall Performance										Mean RIT (+/- Smp Err)		Std Dev
Lo		Lo Avg		Avg		H Avg		Hi				
%ile <21		%ile 21-40		%ile 41-60		%ile 61-80		%ile >80				
count	%	count	%	count	%	count	%	count	%			
4	17%	7	29%	2	8%	7	29%	4	17%			
MAP: NM Reading Grade 5 - Winter 2015-16 (CCSS) / Common Core English Language Arts K-12: 2010										208-211-214		13.9

Goal Area													
Reading Informational Text		5	21%	6	25%	3	13%	6	25%	4	17%	206-208-211	13.5
Reading Literature		7	29%	2	8%	4	17%	6	25%	5	21%	208-212-216	18.2
Word Knowledge and Vocabulary		4	17%	4	17%	5	21%	5	21%	6	25%	210-213-216	14.4

## Explanatory Notes

Tests shown in gray are excluded from summary statistics. Either the test occurred outside the testing window for a term, had an invalid score, or was a repeat test for a student within a term.  
Due to statistical unreliability, summary data for groups of less than 10 are not shown.  
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# Grade Report

Grade 5

Term: Winter 2015-2016  
District: 21st Century Charter School  
School: 21st Century Public Academy

Norms Reference Data: 2015  
Weeks of Instruction: 16 (Winter 2016)  
Grouping: None  
Small Group Display: No

## Language Usage

Summary	
Total Students With Valid Growth Test Scores	24
Mean RIT	209.4
Standard Deviation	11.4
District Grade Level Mean RIT	*
Students At or Above District Grade Level Mean RIT	*
Norm Grade Level Mean RIT	208.9
Students At or Above Norm Grade Level Mean RIT	13

Overall Performance	LO		LO Avg		Avg		H Avg		HI		Mean RIT (+/- Stdev Err)	Std Dev
	count	%	count	%	count	%	count	%	count	%		
Language Usage	4	17%	6	25%	3	13%	7	29%	4	17%	207-209-212	11.4

## Explanatory Notes

Tests shown in gray are excluded from summary statistics. Either the test occurred outside the testing window for a term, had an invalid score, or was a repeat test for a student within a term.  
Due to statistical unreliability, summary data for groups of less than 10 are not shown.  
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# Grade Report

Grade 5

Term: Winter 2015-2016  
District: 21st Century Charter School  
School: 21st Century Public Academy

Norms Reference Data: 2015  
Weeks of Instruction: 16 (Winter 2016)  
Grouping: None  
Small Group Display: No

## Language Usage

MAP: NM Language Grade 5 - Winter 2015-16 (CCSS) / Common Core English Language Arts K-12: 2010

Summary	
Total Students With Valid Growth Test Scores	24
Mean RIT	209.4
Standard Deviation	11.4
District Grade Level Mean RIT	*
Students At or Above District Grade Level Mean RIT	*
Norm Grade Level Mean RIT	208.9
Students At or Above Norm Grade Level Mean RIT	13

Overall Performance										Mean RIT (+/- Smp Err)		Std Dev
MAP: NM Language Grade 5 - Winter 2015-16 (CCSS) / Common Core English Language Arts K-12: 2010	Lo %ile <21		Lo Avg %ile 21-40		Avg %ile 41-60		Hi Avg %ile 61-80		Hi %ile > 80			
	count	%	count	%	count	%	count	%	count	%		
	4	17%	6	25%	3	13%	7	29%	4	17%	207-209-212	11.4

Goal Area												
Language: Understand, Edit for Grammar, Usage	6	25%	4	17%	3	13%	10	42%	1	4%	206-209-211	11.6
Language: Understand, Edit Mechanics	3	13%	7	29%	6	25%	4	17%	4	17%	209-211-213	11.3
Writing: Plan, Organize, Develop, Revise, Research	8	33%	3	13%	4	17%	4	17%	5	21%	205-208-211	14.8

## Explanatory Notes

Tests shown in gray are excluded from summary statistics. Either the test occurred outside the testing window for a term, had an invalid score, or was a repeat test for a student within a term.  
Data to statistical unreliability, summary data for groups of less than 10 are not shown.  
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# Grade Report

Grade 5

Term: Winter 2015-2016  
District: 21st Century Charter School  
School: 21st Century Public Academy

Norms Reference Data: 2015  
Weeks of Instruction: 16 (Winter 2016)  
Grouping: None  
Small Group Display: No

## Science - General Science

Summary	
Total Students With Valid Growth Test Scores	24
Mean RIT	203.9
Standard Deviation	11.1
District Grade Level Mean RIT	*
Students At or Above District Grade Level Mean RIT	*
Norm Grade Level Mean RIT	202.9
Students At or Above Norm Grade Level Mean RIT	14

Overall Performance		Lo		Low Avg		Avg		High Avg		Hi		Mean RIT		Std Dev	
		count	%ile < 21	count	%ile 21-40	count	%ile 41-60	count	%ile 61-80	count	%ile > 80	(+/- Smp Err)			
Science - General Science		7	29%	3	13%	3	13%	2	8%	9	38%	202-204-206		11.1	

### Explanatory Notes

Tests shown in gray are excluded from summary statistics. Enter the test counted outside the testing window for a term, had an invalid score, or was a repeat test for a student within a term. Due to statistical unreliability, summary data for groups of less than 10 are not shown. This data is not available for reporting. Please refer to help and documentation for more information. Lexia is a trademark of Lexia, Inc. and is registered in the United States and abroad.

# Grade Report

Grade 5

Term: Winter 2015-2016  
District: 21st Century Charter School  
School: 21st Century Public Academy

Norms Reference Data: 2015  
Weeks of Instruction: 16 (Winter 2016)  
Grouping: None  
Small Group Display: No

## Science - General Science

MAP: General Science NM 2003 V2 / NM Science Standards K-12: 2003

Summary	
Total Students With Valid Growth Test Scores	24
Mean RIT	203.9
Standard Deviation	11.1
District Grade Level Mean RIT	*
Students At or Above District Grade Level Mean RIT	*
Norm Grade Level Mean RIT	202.9
Students At or Above Norm Grade Level Mean RIT	14

Overall Performance		Lo %ile < 21 count	%	Lo Avg %ile 21-40 count	%	Avg %ile 41-60 count	%	Hi Avg %ile 61-80 count	%	Hi %ile > 80 count	%	Mean RIT (+/- Smp Err)	Std Dev
MAP: General Science NM 2003 V2 / NM Science Standards K-12: 2003		7	29%	3	13%	3	13%	2	8%	9	38%	202-204-206	11.1

Goal Area		Lo %ile < 21 count	%	Lo Avg %ile 21-40 count	%	Avg %ile 41-60 count	%	Hi Avg %ile 61-80 count	%	Hi %ile > 80 count	%	Mean RIT (+/- Smp Err)	Std Dev
Physical Science		7	29%	3	13%	3	13%	4	17%	7	29%	200-203-205	13.1
Life Science		5	21%	5	21%	1	4%	5	21%	8	33%	203-205-208	12.1
Earth and Space Science		7	29%	0	0%	6	25%	5	21%	6	25%	201-204-206	11.1

### Explanatory Notes

Tests shown in gray are excluded from summary statistics. Either the test occurred outside the testing window for a term, had an invalid score, or was a repeat test for a student within a term. Due to statistical unreliability, summary data for groups of less than 10 are not shown. This data is not available for reporting. Please refer to help and documentation for more information. Level is a trademark of MetaMetrics, Inc. and is registered in the United States and abroad.

# Grade Report

Grade 6

Term: Winter 2015-2016  
 District: 21st Century Charter School  
 School: 21st Century Public Academy

Norms Reference Data: 2015  
 Weeks of Instruction: 16 (Winter 2016)  
 Grouping: None  
 Small Group Display: No

## Mathematics

Summary	
Total Students With Valid Growth Test Scores	79
Mean RIT	217.9
Standard Deviation	12
District Grade Level Mean RIT	*
Students At or Above District Grade Level Mean RIT	*
Norm Grade Level Mean RIT	221
Students At or Above Norm Grade Level Mean RIT	31

Overall Performance	Lo		Lo-High		Avg		Hi-Avg		Hi		Mean RIT (+/- Smp Err)	Std Dev
	count	%	count	%	count	%	count	%	count	%		
Mathematics	16	20%	24	30%	19	24%	14	18%	6	8%	217-218-219	12

### Explanatory Notes

Tests shown in gray are excluded from summary statistics. Either the test occurred outside the testing window for a term, had an invalid score, or was a repeat test for a student within a term. Due to statistical unreliability, summary data for groups of less than 10 are not shown. This data is not available for reporting. Please refer to help and documentation for more information. Lexia is a trademark of Lexia, Inc. and is registered in the United States and abroad.

# Grade Report

Grade 6

Term: Winter 2015-2016  
District: 21st Century Charter School  
School: 21st Century Public Academy

Norms Reference Data: 2015  
Weeks of Instruction: 16 (Winter 2016)  
Grouping: None  
Small Group Display: No

## Mathematics

MAP: NM Math Grade 6 - Winter 2015-16 (CCSS) / Common Core Mathematics K-12: 2010

Summary	
Total Students With Valid Growth Test Scores	78
Mean RIT	217.5
Standard Deviation	11.6
District Grade Level Mean RIT	-
Students At or Above District Grade Level Mean RIT	-
Norm Grade Level Mean RIT	221
Students At or Above Norm Grade Level Mean RIT	30

Overall Performance		Lo %ile <21 count	%	Lo Avg %ile 21-40 count	%	Avg %ile 41-60 count	%	Hr Avg %ile 61-80 count	%	Hi %ile >80 count	%	Mean RIT (+/- Smp Err)	Std Dev
MAP: NM Math Grade 6 - Winter 2015-16 (CCSS) / Common Core Mathematics K-12: 2010		16	21%	24	31%	19	24%	14	18%	5	6%	216-218-219	11.6

Goal Area		Lo %ile <21 count	%	Lo Avg %ile 21-40 count	%	Avg %ile 41-60 count	%	Hr Avg %ile 61-80 count	%	Hi %ile >80 count	%	Mean RIT (+/- Smp Err)	Std Dev
Geometry		23	29%	23	29%	9	12%	16	21%	7	9%	214-216-218	16.6
Expressions and Equations		23	29%	26	33%	11	14%	17	22%	1	1%	214-215-217	12
Statistics		24	31%	26	33%	12	15%	11	14%	5	6%	213-215-217	15.6
The Number System		18	23%	22	28%	11	14%	12	15%	15	19%	218-220-222	16.7
Ratios and Proportional Relationships		19	24%	19	24%	17	22%	16	21%	7	9%	218-219-221	14

## Explanatory Notes

Tests shown in grey are excluded from summary statistics. Either the test occurred outside the testing window for a term, had an invalid score, or was a repeat test for a student within a term. Due to statistical unreliability, summary data for groups of less than 10 are not shown. This data is not available for reporting. Please refer to help and documentation for more information. Level 2 is a trademark of Measurement, Inc. and is registered in the United States and abroad.



# Grade Report

Grade 6

Term: Winter 2015-2016  
District: 21st Century Charter School  
School: 21st Century Public Academy

Norms Reference Data: 2015  
Weeks of Instruction: 16 (Winter 2016)  
Grouping: None  
Small Group Display: No

## Mathematics

MAP: NM Math Grade 7 - Winter 2015-16 (CCSS) / Common Core Mathematics K-12: 2010

Summary	
Total Students With Valid Growth Test Scores	1
Mean FIT	*
Standard Deviation	*
District Grade Level Mean FIT	*
Students At or Above District Grade Level Mean FIT	*
Norm Grade Level Mean FIT	221
Students At or Above Norm Grade Level Mean FIT	*

Overall Performance												
MAP: NM Math Grade 7 - Winter 2015-16 (CCSS) / Common Core Mathematics K-12: 2010	Lo %ile < 21		Lo Avg %ile 21-40		Avg %ile 41-60		Htg Avg %ile 61-80		Hi %ile > 80		Mean FIT (+/- Smp Err)	Std Dev
	count	%	count	%	count	%	count	%	count	%		
	0	0%	0	0%	0	0%	0	0%	1	100%	*	*

Goal Area												
Equations and Expressions		0	0%	0	0%	0	0%	0	0%	1	100%	*
Statistics and Probability		0	0%	0	0%	0	0%	0	0%	1	100%	*
The Number System		0	0%	0	0%	0	0%	0	0%	1	100%	*
Geometry		0	0%	0	0%	0	0%	1	100%	0	0%	*
Ratios and Proportional Relationships		0	0%	0	0%	0	0%	0	0%	1	100%	*

## Explanatory Notes

Tests shown in gray are excluded from summary statistics. Errors in the test occurred outside the testing window for a term. Red and pink scores or was a repeat test for a student within a term. Due to statistical unreliability, summary data for groups of less than 10 are not shown. This data is not available for reporting. Please refer to help and documentation for more information. Lexia is a trademark of Lexia, Inc. and is registered in the United States and abroad.

# Grade Report

Grade 6

Term: Winter 2015-2016  
District: 21st Century Charter School  
School: 21st Century Public Academy

Norms Reference Data: 2015  
Weeks of Instruction: 16 (Winter 2016)  
Grouping: None  
Small Group Display: No

## Reading

Summary	
Total Students With Valid Growth Test Scores	79
Mean RIT	211.6
Standard Deviation	9.8
District Grade Level Mean RIT	*
Students At or Above District Grade Level Mean RIT	*
Norm Grade Level Mean RIT	213.5
Students At or Above Norm Grade Level Mean RIT	35

Overall Performance	Lo		LO Avg		Avg		H Avg		Hi		Mean RIT (+/- Smp Err)	Std Dev
	count	%	count	%	count	%	count	%	count	%		
Reading	10	13%	24	30%	27	34%	14	18%	4	5%	211-212-213	9.8

## Explanatory Notes

Tests shown in gray are excluded from summary statistics. Either the test occurred outside the testing window for a term, had an invalid score, or was a repeat test for a student within a term.  
 Due to statistical unreliability, summary data for groups of less than 10 are not shown.  
 \* This data is not available for reporting. Please refer to help and documentation for more information.  
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# Grade Report

Grade 6

Term: Winter 2015-2016  
District: 21st Century Charter School  
School: 21st Century Public Academy

Norms Reference Data: 2015  
Weeks of Instruction: 16 (Winter 2016)  
Grouping: None  
Small Group Display: No

## Reading

MAP: NM Reading Grade 6 - Winter 2015-16 (CCSS) / Common Core English Language Arts K-12: 2010

Summary	
Total Students With Valid Growth Test Scores	79
Mean RIT	211.6
Standard Deviation	9.8
District Grade Level Mean RIT	*
Students At or Above District Grade Level Mean RIT	*
Norm Grade Level Mean RIT	213.5
Students At or Above Norm Grade Level Mean RIT	35

Overall Performance										Mean RIT (+/- Smp Err)		Std Dev	
MAP: NM Reading Grade 6 - Winter 2015-16 (CCSS) / Common Core English Language Arts K-12: 2010	Lo %ile <21		Lo Avg %ile 21-40		Avg %ile 41-60		Hi Avg %ile 61-80		Hi %ile >80		211-212-213	9.8	
	count	%	count	%	count	%	count	%	count	%			
	10	13%	24	30%	27	34%	14	18%	4	5%			

Goal Area													
Word Knowledge and Vocabulary		10	13%	16	20%	27	34%	17	22%	9	11%	213-215-216	11.6
Reading Literature		20	25%	24	30%	19	24%	11	14%	5	6%	208-210-211	11.4
Reading Informational Text		20	25%	16	20%	26	33%	13	16%	4	5%	210-214-212	10.8

## Explanatory Notes

Tests shown in gray are excluded from summary statistics. Either the test occurred outside of the testing window for a term, had an invalid score, or was a repeat test for a student within a term.  
Due to statistical unreliability, summary data for groups of less than 10 are not shown.  
This data is not available for reporting. Please refer to help and documentation for more information.  
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# Grade Report

Grade 6

Term: Winter 2015-2016  
District: 21st Century Charter School  
School: 21st Century Public Academy

Norms Reference Data: 2015  
Weeks of Instruction: 16 (Winter 2016)  
Grouping: None  
Small Group Display: No

## Language Usage

Summary	
Total Students With Valid Growth Test Scores	79
Mean RIT	210.2
Standard Deviation	10.4
District Grade Level Mean RIT	*
Students At or Above District Grade Level Mean RIT	*
Norm Grade Level Mean RIT	213.3
Students At or Above Norm Grade Level Mean RIT	32

Overall Performance										Mean FIT (+/- Smp Err)		Std Dev
Lo		Lo-Avg		Avg		Hi-Avg		Hi				
%ile < 21		%ile 21-40		%ile 41-60		%ile 61-80		%ile > 80				
count	%	count	%	count	%	count	%	count	%			
15	19%	21	27%	23	29%	14	18%	6	8%			
Language Usage										208-210-211		10.4

# Grade Report

Grade 6

Term: Winter 2015-2016  
District: 21st Century Charter School  
School: 21st Century Public Academy

Norms Reference Data: 2015  
Weeks of Instruction: 16 (Winter 2016)  
Grouping: None  
Small Group Display: No

## Language Usage

MAP: NM Language Grade 6 - Winter 2015-16 (CCSS) / Common Core English Language Arts K-12: 2010

Summary	
Total Students With Valid Growth Test Scores	79
Mean RIT	210.2
Standard Deviation	10.4
District Grade Level Mean RIT	*
Students At or Above District Grade Level Mean RIT	*
Norm Grade Level Mean RIT	213.3
Students At or Above Norm Grade Level Mean RIT	32

Overall Performance	Lo		LO Avg		Avg		H Avg		Hi		Mean RIT (+/- Smp Err)	Std Dev
	%ile <21	count	%ile 21-40	count	%ile 41-60	count	%ile 61-80	count	%ile >80	count		
MAP: NM Language Grade 6 - Winter 2015-16 (CCSS) / Common Core English Language Arts K-12: 2010	15	19%	21	27%	23	29%	14	18%	6	8%	209-210-211	10.4

Goal Area															
Writing: Plan, Organize, Develop, Revise, Research				19	24%	17	22%	23	29%	17	22%	3	4%	209-210-212	11.2
Language: Understand, Edit Mechanics				21	27%	25	32%	14	18%	14	18%	5	6%	208-209-211	11.8
Language: Understand, Edit for Grammar Usage				19	24%	18	23%	20	25%	14	18%	8	10%	209-211-212	12.6

## Explanatory Notes

Test scores in gray are excluded from summary statistics. Either the test occurred outside the testing window for a term, had an invalid score, or was a repeat test for a student within a term. Data is not available for reporting. Please refer to help and documentation for more information. This data is not available for reporting. Please refer to help and documentation for more information. Language is a trademark of Measurement, Inc. and is registered in the United States and abroad.

# Grade Report

Grade 6

Term: Winter 2015-2016  
District: 21st Century Charter School  
School: 21st Century Public Academy

Norms Reference Data: 2015  
Weeks of Instruction: 16 (Winter 2016)  
Grouping: None  
Small Group Display: No

## Science - General Science

Summary	
Total Students With Valid Growth Test Scores	79
Mean RIT	206.5
Standard Deviation	11.4
District Grade Level Mean RIT	*
Students At or Above District Grade Level Mean RIT	*
Norm Grade Level Mean RIT	206.4
Students At or Above Norm Grade Level Mean RIT	39

Overall Performance		Lo	Lo Avg	Avg	Hi Avg	Hi	Mean RIT	Std Dev
		%ile < 21	%ile 21-40	%ile 41-60	%ile 61-80	%ile > 80	(+/- Simp Err)	
Science - General Science	count	%	count	%	count	%	205-207-208	11.4
	11	14%	19	24%	18	23%		
					15	19%		
					16	20%		

### Explanatory Notes

Tests shown in gray are produced from summary statistics. Either the test occurred outside the testing window for a term, had an invalid score, or was a repeat test for a student within a term.  
Due to statistical unreliability, summary data for groups of less than 10 are not shown.  
\*This data is not available for reporting. Please refer to help and documentation for more information.  
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# Grade Report

Grade 6

Term: Winter 2015-2016  
District: 21st Century Charter School  
School: 21st Century Public Academy

Norms Reference Data: 2015  
Weeks of Instruction: 16 (Winter 2016)  
Grouping: None  
Small Group Display: No

Science - General Science

MAP: General Science NM 2003 V2 / NM Science Standards K-12: 2003

Summary	
Total Students With Valid Growth Test Scores	79
Mean RIT	206.5
Standard Deviation	11.4
District Grade Level Mean RIT	*
Students At or Above District Grade Level Mean RIT	*
Norm Grade Level Mean RIT	206.4
Students At or Above Norm Grade Level Mean RIT	39

Overall Performance		Lo %ile < 21 count	%	Low Avg %ile 21-40 count	%	Avg %ile 41-60 count	%	High Avg %ile 61-80 count	%	Hi %ile > 80 count	%	Mean RIT (+/- Smp Err)	Std Dev
MAP: General Science NM 2003 V2 / NM Science Standards K-12: 2003		11	14%	19	24%	18	23%	15	19%	16	20%	205-207-208	11.4

Goal Area		Lo %ile < 21 count	%	Low Avg %ile 21-40 count	%	Avg %ile 41-60 count	%	High Avg %ile 61-80 count	%	Hi %ile > 80 count	%	Mean RIT (+/- Smp Err)	Std Dev
Physical Science		14	18%	17	22%	15	19%	17	22%	16	20%	205-206-208	13.2
Life Science		16	20%	15	19%	15	19%	19	24%	14	18%	204-206-207	12
Earth and Space Science		13	16%	16	20%	15	19%	17	22%	18	23%	207-208-209	12

## Explanatory Notes

Tests shown in gray are excluded from summary statistics. Either the test occurred outside the testing window for a term, had an invalid score, or was a repeat test for a student within a term. Due to statistical unreliability, summary data for groups of less than 10 are not shown. \* This data is not available for reporting. Please refer to item and documentation for more information. Legend: a trademark of Measurement, Inc., and is registered in the United States and abroad.

## Mathematics

Summary	
Total Students With Valid Growth Test Scores	30
Mean RIT	226
Standard Deviation	12
District Grade Level Mean RIT	*
Students At or Above District Grade Level Mean RIT	*
Norm Grade Level Mean RIT	225.3
Students At or Above Norm Grade Level Mean RIT	41

Overall Performance										Mean FIT (+/- Smp Err)		Std Dev	
	LQ	%ile < 21	LQAVG		AVG		HIVAVG		H				
			count	%	count	%	count	%	count	%			
11	14%		16	20%	20	25%	21	26%	12	15%	225-226-227	12	
Mathematics													

## Explanatory Notes

Tests shown in gray are excluded from summary statistics. Either the test occurred outside the testing window for a term, had an invalid score, or was a repeat test for a student within a term.

Test in aid of course. \*\* This test duration was too short to provide a valid result.

Due to statistical unreliability, summary data for groups of less than 10 are not shown.

This data is not available for reporting. Please refer to help and documentation for more information.

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# Grade Report

Grade 7

Term: Winter 2015-2016  
District: 21st Century Charter School  
School: 21st Century Public Academy

Norms Reference Data: 2015  
Weeks of Instruction: 16 (Winter 2016)  
Grouping: None  
Small Group Display: No

## Mathematics

MAP: NM Math Algebra - Winter 2015-16 (CCSS) / Common Core Mathematics K-12: 2010

Summary	
Total Students With Valid Growth Test Scores	1
Mean RIT	*
Standard Deviation	*
District Grade Level Mean RIT	*
Students At or Above District Grade Level Mean RIT	*
Norm Grade Level Mean RIT	225.3
Students At or Above Norm Grade Level Mean RIT	*

Overall Performance	Lo		Lo Avg		Avg		Hi Avg		Hi		Mean RIT (+/- Smp Err)	Std Dev
	count	%	count	%	count	%	count	%	count	%		
MAP: NM Math Algebra - Winter 2015-16 (CCSS) / Common Core Mathematics K-12: 2010	0	0%	0	0%	0	0%	0	0%	1	100%	*	*

Goal Area													
Functions		0	0%	0	0%	0	0%	1	100%	0	0%	*	*
Statistics		0	0%	0	0%	0	0%	1	100%	0	0%	*	*
Expressions and the Real Number System		0	0%	0	0%	0	0%	0	0%	1	100%	*	*
Equations and Inequalities		0	0%	0	0%	0	0%	1	100%	0	0%	*	*

Name (Student ID)	Test Date	RIT (+/- Std Err)	Percentile (+/- Std Err)	Test Duration	A	B	C	D
Johnson, Liam (668383284)	12/08/15	238-241-244	77-82-87	74 m	238-251	233-245	236-246	234-248

### Explanatory Notes

Tests shown in gray are excluded from summary statistics. Either the test occurred outside the testing window for a term, had an invalid score, or was a repeat test for a student within a term. Test invalidations: \* \* \* The test duration was too short to provide a valid result. Due to statistical unreliability, summary data for groups of less than 10 are not shown. This data is not available for reporting. Please refer to help and documentation for more information. Lexia is a trademark of Lexia, Inc. and is registered in the United States and abroad.

# Grade Report

Grade 7

Term: Winter 2015-2016  
District: 21st Century Charter School  
School: 21st Century Public Academy

Norms Reference Data: 2015  
Weeks of Instruction: 16 (Winter 2016)  
Grouping: None  
Small Group Display: No

## Mathematics

MAP: NM Math Grade 7 - Winter 2015-16 (CCSS) / Common Core Mathematics K-12: 2010

Summary	
Total Students With Valid Growth Test Scores	79
Mean RIT	225.8
Standard Deviation	12
District Grade Level Mean RIT	*
Students At or Above District Grade Level Mean RIT	*
Norm Grade Level Mean RIT	225.3
Students At or Above Norm Grade Level Mean RIT	40

Overall Performance										Mean RIT (+/- Smp Err)		Std Dev
MAP: NM Math Grade 7 - Winter 2015-16 (CCSS) / Common Core Mathematics K-12: 2010	Lo %ile < 21		Lo Avg %ile 21-40		Avg %ile 41-60		Hi Avg %ile 61-80		Hi %ile > 80			
	count	%	count	%	count	%	count	%	count	%		
	11	14%	16	20%	20	25%	21	27%	11	14%	224-226-227	
											12	

Goal Area											
Equations and Expressions											
	18	23%	17	22%	24	30%	15	19%	5	6%	
Statistics and Probability											
	12	15%	18	23%	17	22%	18	23%	14	18%	
The Number System											
	15	19%	22	28%	13	16%	16	20%	13	16%	
Geometry											
	19	24%	20	25%	18	23%	17	22%	5	6%	
Ratios and Proportional Relationships											
	12	15%	23	29%	23	28%	13	16%	8	10%	
										221-223-224	13.9
										227-229-231	16.1
										227-229-230	17.2
										222-223-225	14.6
										224-226-227	14.3

## Explanatory Notes

Tests shown in gray are excluded from summary statistics. Either the test occurred outside the testing window for a term, had an invalid score, or was a repeat test for a student within a term.  
Test Invalidations: \* The test duration was too short to provide a valid result.  
Due to statistical unreliability, summary data for groups of less than 10 are not shown.  
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# Grade Report

Grade 7

Term: Winter 2015-2016  
District: 21st Century Charter School  
School: 21st Century Public Academy

Norms Reference Data: 2015  
Weeks of Instruction: 16 (Winter 2016)  
Grouping: None  
Small Group Display: No

## Reading

Summary	
Total Students With Valid Growth Test Scores	79
Mean RIT	216.5
Standard Deviation	10.2
District Grade Level Mean RIT	*
Students At or Above District Grade Level Mean RIT	*
Norm Grade Level Mean RIT	216.4
Students At or Above Norm Grade Level Mean RIT	38

Overall Performance	Lo		Low		Avg		High		Hi		Mean RIT (+/- Smp Err)	Std Dev
	count	%	count	%	count	%	count	%	count	%		
Reading	8	10%	19	24%	25	32%	21	27%	6	8%	215-217-218	10.2

## Explanatory Notes

Tests shown in gray are excluded from summary statistics. Either the test occurred outside the testing window for a term, had an invalid score, or was a repeat test for a student within a term.  
Test invalidations: \*\*1. The test duration was too short to provide a valid result.  
Due to statistical unreliability, summary data for groups of less than 10 are not shown.  
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# Grade Report

Grade 7

Term: Winter 2015-2016  
District: 21st Century Charter School  
School: 21st Century Public Academy

Norms Reference Data: 2015  
Weeks of Instruction: 16 (Winter 2016)  
Grouping: None  
Small Group Display: No

## Reading

MAP: NIM Reading Grade 7 - Winter 2015-16 (CCSS) / Common Core English Language Arts K-12: 2010

Summary	
Total Students With Valid Growth Test Scores	79
Mean RIT	216.5
Standard Deviation	10.2
District Grade Level Mean RIT	*
Students At or Above District Grade Level Mean RIT	*
Norm Grade Level Mean RIT	216.4
Students At or Above Norm Grade Level Mean RIT	38

Overall Performance		Lo %ile < 21		Lo Avg %ile 21-40		Avg %ile 41-60		Hi Avg %ile 61-80		HI %ile > 80		Mean RIT (+/- Smp Err)		Std Dev	
count	%	count	%	count	%	count	%	count	%	count	%				
8	10%	19	24%	25	32%	21	27%	6	8%			215-217-218		10.2	

Goal Area		Lo %ile < 21		Lo Avg %ile 21-40		Avg %ile 41-60		Hi Avg %ile 61-80		HI %ile > 80		Mean RIT (+/- Smp Err)		Std Dev	
count	%	count	%	count	%	count	%	count	%	count	%				
12	15%	18	23%	23	29%	16	20%	10	13%			216-217-219		12.6	
13	16%	24	30%	14	18%	18	23%	10	13%			216-217-219		11.7	
12	15%	25	32%	23	29%	13	16%	6	8%			215-216-217		10.8	

## Explanatory Notes

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Test invalidations: \*\*1. The test duration was too short to provide a valid result.  
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# Grade Report

Grade 7

Term: Winter 2015-2016  
District: 21st Century Charter School  
School: 21st Century Public Academy

Norms Reference Data: 2015  
Weeks of Instruction: 16 (Winter 2016)  
Grouping: None  
Small Group Display: No

## Language Usage

Summary	
Total Students With Valid Growth Test Scores	77
Mean RIT	213.8
Standard Deviation	9.4
District Grade Level Mean RIT	*
Students At or Above District Grade Level Mean RIT	*
Norm Grade Level Mean RIT	216
Students At or Above Norm Grade Level Mean RIT	35

Overall Performance		Lo %ile < 21	Low %ile 21-40	Avg %ile 41-60	HAVg %ile 61-80	Hi %ile > 80	Mean RIT (+/- Smp Err)	Std Dev
Language Usage	count	%	count	%	count	%		
	12	16%	21	27%	23	30%	16	21%
							5	6%
							213-214-215	9.4

## Explanatory Notes

\* Tests shown in gray are excluded from summary statistics. Either the test occurred outside the testing window for a term, had an invalid score, or was a repeat test for a student within a term.  
\* Test invalidations: \*\*\* The test duration was too short to provide a valid result.  
\* Due to statistical unreliability, summary data for groups of less than 10 are not shown.  
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# Grade Report

Grade 7

Term: Winter 2015-2016  
District: 21st Century Charter School  
School: 21st Century Public Academy

Norms Reference Data: 2015  
Weeks of Instruction: 16 (Winter 2016)  
Grouping: None  
Small Group Display: No

## Language Usage

MAP: NM Language Grade 7 - Winter 2015-16 (CCSS) / Common Core English Language Arts K-12: 2010

Summary	
Total Students With Valid Growth Test Scores	77
Mean RIT	213.8
Standard Deviation	9.4
District Grade Level Mean RIT	*
Students At or Above District Grade Level Mean RIT	*
Norm Grade Level Mean RIT	216
Students At or Above Norm Grade Level Mean RIT	35

Overall Performance		Lo %ile < 21 count	Lo Avg %ile 21-40 count	Avg %ile 41-60 count	Hi Avg %ile 61-80 count	Hi %ile > 80 count	Mean RIT (+/- Smp Err)	Std Dev
MAP: NM Language Grade 7 - Winter 2015-16 (CCSS) / Common Core English Language Arts K-12: 2010		12	21	23	16	5	213-214-215	9.4

Goal Area		Lo %ile < 21 count	Lo Avg %ile 21-40 count	Avg %ile 41-60 count	Hi Avg %ile 61-80 count	Hi %ile > 80 count	Mean RIT (+/- Smp Err)	Std Dev
Language: Understand, Edit Mechanics		19	21	16	14	7	212-214-215	11.4
Writing: Plan, Organize, Develop, Revise, Research		19	22	15	16	5	212-214-215	10.9
Language: Understand, Edit for Grammar, Usage		20	19	19	14	5	213-214-215	10.4

## Explanatory Notes

Tests shown in gray are excluded from summary statistics. Either the test occurred outside the testing window for a term, had an invalid score or was a repeat test for a student within a term.  
Test invalidations: \*\*\*. The test duration was too short to provide a valid result.  
Due to statistical unreliability, summary data for groups of less than 10 are not shown.  
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# Grade Report

Grade 7

Term: Winter 2015-2016  
District: 21st Century Charter School  
School: 21st Century Public Academy

Norms Reference Data: 2015  
Weeks of Instruction: 16 (Winter 2016)  
Grouping: None  
Small Group Display: No

## Science - General Science

Summary	
Total Students With Valid Growth Test Scores	79
Mean RIT	210.3
Standard Deviation	10
District Grade Level Mean RIT	*
Students At or Above District Grade Level Mean RIT	*
Norm Grade Level Mean RIT	208.9
Students At or Above Norm Grade Level Mean RIT	42

Overall Performance		Lo		Low		Avg		High		Hi		Mean RIT		Std Dev	
		count	%	count	%	count	%	count	%	count	%	(+/- Smp Err)			
Science - General Science		10	13%	19	24%	16	20%	19	24%	15	19%	209-210-211		10	

### Explanatory Notes

Tests shown in gray are excluded from summary statistics. Ellipses test occurred outside the testing window for a term, had an invalid score, or was a repeat test for a student within a term.  
Test invalidations: \*\*\* The test duration was too short to provide a valid result.  
Due to statistical unreliability, summary data for groups of less than 10 are not shown.  
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# Grade Report

Grade 7

Term: Winter 2015-2016  
District: 21st Century Charter School  
School: 21st Century Public Academy

Norms Reference Data: 2015  
Weeks of Instruction: 16 (Winter 2016)  
Grouping: None  
Small Group Display: No

Science - General Science

MAP: General Science NM 2003 V2 / NM Science Standards K-12: 2003

Summary	
Total Students With Valid Growth Test Scores	79
Mean RIT	210.3
Standard Deviation	10
District Grade Level Mean RIT	*
Students At or Above District Grade Level Mean RIT	*
Norm Grade Level Mean RIT	208.9
Students At or Above Norm Grade Level Mean RIT	42

Overall Performance		Lo %ile < 21 count	%	Lo Avg %ile 21-40 count	%	Avg %ile 41-60 count	%	Hi Avg %ile 61-80 count	%	Hi %ile > 80 count	%	Mean RIT (+/- Smp Err)	Std Dev
MAP: General Science NM 2003 V2 / NM Science Standards K-12: 2003		10	13%	19	24%	16	20%	19	24%	15	19%	209-210-211	10

Goal Area		Lo %ile < 21 count	%	Lo Avg %ile 21-40 count	%	Avg %ile 41-60 count	%	Hi Avg %ile 61-80 count	%	Hi %ile > 80 count	%	Mean RIT (+/- Smp Err)	Std Dev
Physical Science		14	18%	13	16%	22	28%	17	22%	13	16%	209-210-211	10.9
Life Science		14	18%	16	20%	14	18%	15	19%	20	25%	210-211-212	11.9
Earth and Space Science		12	15%	21	27%	19	24%	16	20%	11	14%	209-210-211	10.2

## Explanatory Notes

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# Grade Report

Grade 8

Term: Winter 2015-2016  
District: 21st Century Charter School  
School: 21st Century Public Academy

Norms Reference Data: 2015  
Weeks of Instruction: 16 (Winter 2016)  
Grouping: None  
Small Group Display: No

## Mathematics

Summary	
Total Students With Valid Growth Test Scores	69
Mean RIT	233.4
Standard Deviation	10
District Grade Level Mean RIT	*
Students At or Above District Grade Level Mean RIT	*
Norm Grade Level Mean RIT	228.5
Students At or Above Norm Grade Level Mean RIT	46

Overall Performance		Lo		Low		Avg		High		Hi		Mean RIT		Std Dev	
		count	%	count	%	count	%	count	%	count	%	(+/- Smp Err)			
Mathematics		1	1%	11	16%	23	33%	22	32%	12	17%	232-233-235		10	

### Explanatory Notes

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# Grade Report

Grade 8

Term: Winter 2015-2016  
District: 21st Century Charter School  
School: 21st Century Public Academy

Norms Reference Data: 2015  
Weeks of Instruction: 16 (Winter 2016)  
Grouping: None  
Small Group Display: No

## Mathematics

MAP: NM Math Grade 8 - Winter 2015-16 (CCSS) / Common Core Mathematics K-12: 2010

Summary	
Total Students With Valid Growth Test Scores	40
Mean RIT	226.8
Standard Deviation	6.2
District Grade Level Mean RIT	*
Students At or Above District Grade Level Mean RIT	*
Norm Grade Level Mean RIT	228.5
Students At or Above Norm Grade Level Mean RIT	17

Overall Performance										Mean RIT (+/- Smp Err)		Std Dev
MAP: NM Math Grade 8 - Winter 2015-16 (CCSS) / Common Core Mathematics K-12: 2010	Lo %ile <21		Lo Avg %ile 21-40		Avg %ile 41-60		Hi Avg %ile 61-80		Hi %ile >80			
	count	%	count	%	count	%	count	%	count	%		
	1	3%	11	28%	21	53%	7	18%	0	0%	226-227-228	6.2

Goal Area													
Statistics		12	30%	15	38%	9	23%	3	8%	1	3%	221-223-225	11.5
Algebraic Expressions and Equations		5	13%	13	33%	13	33%	9	23%	0	0%	227-229-230	10.1
Geometry		7	18%	15	38%	16	40%	2	5%	0	0%	224-226-227	8.1
The Number System: Expressions and Operations		3	8%	15	38%	12	30%	10	25%	0	0%	228-230-231	9.9
Functions		10	25%	16	40%	14	28%	3	8%	0	0%	222-224-226	10.1

## Explanatory Notes

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# Grade Report

Grade 8

Term: Winter 2015-2016  
District: 21st Century Charter School  
School: 21st Century Public Academy

Norms Reference Data: 2015  
Weeks of Instruction: 16 (Winter 2016)  
Grouping: None  
Small Group Display: No

## Mathematics

MAP: NM Math Algebra - Winter 2015-16 (CCSS) / Common Core Mathematics K-12: 2010

Summary	
Total Students With Valid Growth Test Scores	29
Mean RIT	242.5
Standard Deviation	6.3
District Grade Level Mean RIT	*
Students At or Above District Grade Level Mean RIT	*
Norm Grade Level Mean RIT	228.5
Students At or Above Norm Grade Level Mean RIT	29

Overall Performance		Lo %ile < 21		Lo Avg %ile 21-40		Avg %ile 41-60		Hl Avg %ile 61-80		Hl %ile > 80		Mean RIT (+/- Smp Err)		Std Dev	
	count	%	count	%	count	%	count	%	count	%	count				
MAP: NM Math Algebra - Winter 2015-16 (CCSS) / Common Core Mathematics K-12: 2010												241-243-244		6.3	
	0	0%	0	0%	2	7%	15	52%	12	41%					

Goal Area													
Functions		0	0%	0	0%	8	28%	12	41%	9	31%	242-243-245	8.4
Statistics		0	0%	3	10%	5	17%	13	45%	8	28%	240-242-244	10.3
Expressions and the Real Number System		0	0%	3	10%	3	10%	20	69%	3	10%	240-241-242	7.9
Equations and Inequalities		0	0%	2	7%	4	14%	15	52%	8	28%	241-242-244	7.6

## Explanatory Notes

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# Grade Report

Grade 8

Term: Winter 2015-2016  
 District: 21st Century Charter School  
 School: 21st Century Public Academy

Norms Reference Data: 2015  
 Weeks of Instruction: 16 (Winter 2016)  
 Grouping: None  
 Small Group Display: No

## Reading

Summary	
Total Students With Valid Growth Test Scores	69
Mean RIT	220.9
Standard Deviation	11
District Grade Level Mean RIT	*
Students At or Above District Grade Level Mean RIT	*
Norm Grade Level Mean RIT	218.7
Students At or Above Norm Grade Level Mean RIT	41

Overall Performance		Lo		Low Avg		Avg		High Avg		Hi		Mean RIT		Std Dev	
		count	%	count	%	count	%	count	%	count	%	(+/- Smp Err)		Std Dev	
Reading		7	10%	14	20%	13	19%	24	35%	11	16%	220-221-222		11	

## Explanatory Notes

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# Grade Report

Grade 8

Term: Winter 2015-2016  
District: 21st Century Charter School  
School: 21st Century Public Academy

Norms Reference Data: 2015  
Weeks of Instruction: 16 (Winter 2016)  
Grouping: None  
Small Group Display: No

## Reading

MAP: NM Reading Grade 8 - Winter 2015-16 (CCSS) / Common Core English Language Arts K-12: 2010

Summary	
Total Students With Valid Growth Test Scores	69
Mean RIT	220.9
Standard Deviation	11.1
District Grade Level Mean RIT	*
Students At or Above District Grade Level Mean RIT	*
Norm Grade Level Mean RIT	218.7
Students At or Above Norm Grade Level Mean RIT	41

Overall Performance		Lo		Lo Avg		Avg		Hi Avg		Hi		Mean RIT		Std Dev	
		%ile < 21	%	%ile 21-40	%	%ile 41-60	%	%ile 61-80	%	%ile > 80	%	(+/- Smp Err)			
MAP: NM Reading Grade 8 - Winter 2015-16 (CCSS) / Common Core English Language Arts K-12: 2010		7	10%	14	20%	13	19%	24	35%	11	16%	220-221-222		11	

Goal Area		Lo		Lo Avg		Avg		Hi Avg		Hi		Mean RIT		Std Dev	
		%ile < 21	%	%ile 21-40	%	%ile 41-60	%	%ile 61-80	%	%ile > 80	%	(+/- Smp Err)			
Reading Informational Text		11	16%	17	25%	13	19%	17	25%	11	16%	219-221-222		11.9	
Word Knowledge and Vocabulary		14	20%	10	14%	16	23%	18	26%	11	16%	219-221-223		13.2	
Reading Literature		13	19%	12	17%	18	26%	19	28%	7	10%	219-221-222		11.3	

## Explanatory Notes

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# Grade Report

Grade 8

Term: Winter 2015-2016  
District: 21st Century Charter School  
School: 21st Century Public Academy

Norms Reference Data: 2015  
Weeks of Instruction: 16 (Winter 2016)  
Grouping: None  
Small Group Display: No

## Language Usage

Summary	
Total Students With Valid Growth Test Scores	68
Mean RIT	220.1
Standard Deviation	11.8
District Grade Level Mean RIT	*
Students At or Above District Grade Level Mean RIT	*
Norm Grade Level Mean RIT	217.7
Students At or Above Norm Grade Level Mean RIT	43

Overall Performance		Lo		Low		Avg		H/Avg		Hi		Mean RIT		Std Dev	
		count	%	count	%	count	%	count	%	count	%	(+/- Smp Err)			
Language Usage		9	13%	10	15%	13	19%	23	34%	13	19%	219-220-222		11.8	

## Explanatory Notes

Tests shown in grey are excluded from summary statistics. Either the test occurred outside the testing window for a term, had an invalid score, or was a repeat test for a student within a term.  
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# Grade Report

Grade 8

Term: Winter 2015-2016  
District: 21st Century Charter School  
School: 21st Century Public Academy

Norms Reference Data: 2015  
Weeks of Instruction: 16 (Winter 2016)  
Grouping: None  
Small Group Display: No

## Language Usage

MAP: NM Language Grade 8 - Winter 2015-16 (CCSS) / Common Core English Language Arts K-12: 2010

Summary	
Total Students With Valid Growth Test Scores	68
Mean RIT	220.1
Standard Deviation	11.8
District Grade Level Mean RIT	*
Students At or Above District Grade Level Mean RIT	*
Norm Grade Level Mean RIT	217.7
Students At or Above Norm Grade Level Mean RIT	43

Overall Performance		Lo %ile < 21 count	Lo Avg %ile 21-40 count	Avg %ile 41-60 count	Hi Avg %ile 61-80 count	Hi %ile > 80 count	Mean RIT (+/- Smp Err)	Std Dev
MAP: NM Language Grade 8 - Winter 2015-16 (CCSS) / Common Core English Language Arts K-12: 2010		9	10	13	23	13	219-220-222	11.8

Goal Area		Lo %ile < 21 count	Lo Avg %ile 21-40 count	Avg %ile 41-60 count	Hi Avg %ile 61-80 count	Hi %ile > 80 count	Mean RIT (+/- Smp Err)	Std Dev
Writing: Plan, Organize, Develop, Revise, Research		14	12	14	16	12	218-220-222	13.4
Language: Understand, Edit Mechanics		13	7	14	15	19	221-223-225	15.2
Language: Understand, Edit for Grammar, Usage		17	13	10	22	6	217-218-219	11.9

## Explanatory Notes

Tests shown in gray are excluded from summary statistics. Either the test occurred outside the testing window for a term, had an invalid score, or was a repeat test for a student within a term.  
Due to statistical unreliability, summary data for groups of less than 10 are not shown.  
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# Grade Report

Grade 8

Term: Winter 2015-2016  
 District: 21st Century Charter School  
 School: 21st Century Public Academy

Norms Reference Data: 2015  
 Weeks of Instruction: 16 (Winter 2016)  
 Grouping: None  
 Small Group Display: No

## Science - General Science

Summary	
Total Students With Valid Growth Test Scores	69
Mean RIT	216.9
Standard Deviation	10.2
District Grade Level Mean RIT	*
Students At or Above District Grade Level Mean RIT	*
Norm Grade Level Mean RIT	211.8
Students At or Above Norm Grade Level Mean RIT	52

Overall Performance							Mean RIT (+/- Smp Err)	Std Dev		
Lo		LoAvg		Avg		HiAvg		Hi		
%ile < 21		%ile 21-40		%ile 41-60		%ile 61-80		%ile > 80		
count	%	count	%	count	%	count	%	count	%	
5	7%	9	13%	19	28%	9	13%	27	39%	
Science - General Science									216-217-218	10.2

### Explanatory Notes

Tests shown in gray are excluded from summary statistics. Either the test occurred outside the testing window for a term, had an invalid score, or was a repeat test for a student within a term. Due to statistical unreliability, summary data for groups of less than 10 are not shown. This data is not available for reporting. Please refer to help and documentation for more information. Lexia is a trademark of LexiaMetrics, Inc. and is registered in the United States and abroad.



# Grade Report

Grade 8

Term: Winter 2015-2016  
District: 21st Century Charter School  
School: 21st Century Public Academy

Norms Reference Data: 2015  
Weeks of Instruction: 16 (Winter 2016)  
Grouping: None  
Small Group Display: No

Science - General Science

MAP: General Science NM 2003 V2 / NM Science Standards K-12: 2003

Summary	
Total Students With Valid Growth Test Scores	69
Mean RIT	216.9
Standard Deviation	10.2
District Grade Level Mean RIT	*
Students At or Above District Grade Level Mean RIT	*
Norm Grade Level Mean RIT	211.8
Students At or Above Norm Grade Level Mean RIT	52

Overall Performance		Lo %ile < 21 count	Lo Avg %ile 21-40 count	Avg %ile 41-60 count	Hi Avg %ile 61-80 count	Hi %ile > 80 count	Mean RIT (+/- Smp Err)	Std Dev
MAP: General Science NM 2003 V2 / NM Science Standards K-12: 2003		5	9	19	9	27	216-217-218	10.2

Goal Area		Lo %ile < 21 count	Lo Avg %ile 21-40 count	Avg %ile 41-60 count	Hi Avg %ile 61-80 count	Hi %ile > 80 count	Mean RIT (+/- Smp Err)	Std Dev
Physical Science		5	12	15	17	20	216-217-218	10.7
Life Science		8	12	4	17	28	216-217-219	11.3
Earth and Space Science		10	9	10	28	17	215-216-217	11.7

## Explanatory Notes

Tests shown in gray are excluded from summary statistics. Either the test occurred outside the testing window for a term, had an invalid score, or was a repeat test for a student within a term. Due to statistical unavailability, summary data for groups of less than 10 are not shown. This data is not available for reporting. Please refer to help and documentation for more information. Lexia is a trademark of Lexia, Inc. and is registered in the United States and abroad.

LAST NAME	FIRST NAME	Math Fall	Math Winter	Math Spring	Math Year	Reading Fall	Reading Winter	Reading Spring	Reading Year	Long U. Fall	Long U. Winter	Long U. Spring	Long U. Year	Science Fall	Science Winter	Science Spring	Science Year	Total Score	Improved	Just Met	Just Exceeded	
		Math Fall	Math Winter	Math Spring	Math Year	Reading Fall	Reading Winter	Reading Spring	Reading Year	Long U. Fall	Long U. Winter	Long U. Spring	Long U. Year	Science Fall	Science Winter	Science Spring	Science Year	Total Score	Improved	Just Met	Just Exceeded	
Actual	Average	206.2	213.2	221.1	89.9	216.4	209.6	211.2	89.9	206.2	206.2	211.2	211.2	89.9	206.2	206.2	211.2	211.2	911			
Expected	Norm RT/Sun	211.4	213.4	221.4	90.0	216.4	209.8	211.8	90.0	206.4	206.4	211.8	211.8	90.0	206.4	206.4	211.8	211.8	911			
	Diff	-5.2	-0.2	-0.3	-0.1	-0.0	-0.2	-0.6	-0.1	-0.2	-0.2	-0.6	-0.6	-0.1	-0.2	-0.2	-0.6	-0.6	0			
	# Students Afer Above Norm RT	11	14	15		17	28	18		24	18	18	18		16	15	21	21				
	%	28	27	37		22	20	21		31	20	21	21		25	13	4	4				
	% Above	25	23	37		15	13	24		15	17	10	10		13	13	3	3				
	% Avg	20	23	37		13	20	24		15	27	21	21		19	20	8	8				
	% Avg	22	23	37		22	20	17		19	20	18	18		19	13	6	6				
	%	6	3	5		28	17	24		13	17	14	14		32	46	22	22				
	Percent	28	26	15		50	47	18		32	37	18	18		32	46	22	22				

LAST NAME	FIRST NAME	Math Fall	Math Winter	Gain/ Loss	Math Spring	Gain/ Loss	Math Year	Gain/ Loss	Reading Fall	Reading Winter	Gain/ Loss	Reading Spring	Gain/ Loss	Reading Year	Gain/ Loss	Lang. L. Fall	Lang. L. Winter	Gain/ Loss	Lang. L. Spring	Gain/ Loss	Lang. L. Year	Gain/ Loss	Science Fall	Science Winter	Gain/ Loss	Science Spring	Gain/ Loss	Science Year	Gain/ Loss	Total Points	Jan Card	Jan Spring
		Math Fall	Math Winter	Gain/ Loss	Math Spring	Gain/ Loss	Math Year	Gain/ Loss	Reading Fall	Reading Winter	Gain/ Loss	Reading Spring	Gain/ Loss	Reading Year	Gain/ Loss	Lang. L. Fall	Lang. L. Winter	Gain/ Loss	Lang. L. Spring	Gain/ Loss	Lang. L. Year	Gain/ Loss	Science Fall	Science Winter	Gain/ Loss	Science Spring	Gain/ Loss	Science Year	Gain/ Loss	Total Points	Jan Card <td>Jan Spring</td>	Jan Spring
Average		211.8	217.6	6.0	211.8	3.8	217.6	9.8	211.0	214.0	4.0	218.7	15.1	217.5	7.5	209.3	212.0	2.6	216.4	7.8	217.5	6.2	206.7	207.4	0.7	211.5	4.7	217.5	5.4	60.5		
Expected	Normal/Good	217.6	221.1	4.5	223.3	3.7	227.7	7.7	211.1	214.2	3.2	219.6	18.6	228.8	4.8	210.7	213.9	3.2	215.3	14.4	228.8	4.6	208.2	207.1	2.8	208.6	1.5	217.1	4.3			
	Over/Under	4.8	4.3	1.5	2.5	0.6	4.1	0.1	0.1	0.2	0.8	2.5	2.1	2.7	2.7	0.4	0.4	0.6	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4				
	# Students A or Above Normal	26	28		29				36	32		39				35	36		34				33	31		33						
	Max	27	29		16				15	18		12				23	23		17				18	28		9						
	McGraw	20	19		10				20	19		17				8	18		12				18	23		10						
	Yang	23	23		10				21	21		14				42	19		22				18	21		10						
	Prillax	23	15		14				25	21		40				97	27		13				33	21		23						
	Kat	5	13		8				18	23		17				10	13		24				48	46		29						
	Prillax	28	30		21				44	44		57				47	40		43													

## 7th Grade

[illegible]

## 8th Grade

[illegible]

LAST NAME	FIRST NAME	Math Fall	Math Winter	Gain/Loss	Math Spring	Gain/Loss	Math Year	Gain/Loss	Reading Fall	Reading Winter	Gain/Loss	Reading Spring	Gain/Loss	Reading Year	Gain/Loss	Lang. U. Fall	Lang. U. Winter	Gain/Loss	Lang. U. Spring	Gain/Loss	Lang. U. Year	Gain/Loss	Science Fall	Science Winter	Gain/Loss	Science Spring	Gain/Loss	Science Year	Gain/Loss
		Math/Fall	Math Winter		Math Spring		Math Year		Reading Fall	Reading Winter		Reading Spring		Reading Year		Lang. U. Fall	Lang. U. Winter		Lang. U. Spring		Lang. U. Year		Science Fall	Science Winter		Science Spring		Science Year	
Actual	Average	211.6	217.6	7.1	223.1	0.8	13.3	208.9	211.3	2.4	213.0	1.8	4.7	204.5	208.2	3.7	211.2	3.6	7.6	201.2	204.9	3.8	208.8	4.0	8.2				
Expected	Norm RT/Gain	211.4	217.2	5.8	221.4	4.2	10	205.7	209.8	4.1	211.8	2	6.1	205.6	209.7	4.1	211.5	1.8	5.9	200.2	203.7	3.5	205.7	2	5.5				
	Over/Under	0.2	0.4	1.3	1.7	3.4	3.3	3.2	1.5	-1.7	1.2	-1.2	-1.4	-1.1	-1.5	-0.6	-0.3	2.8	2.7	10.0	11.7	0.3	13.1	2.0	2.7				
	# Students At or Above Norm RT	21	20		20			23	20					19	15							20	20		21				
	%0	15	19		14			15						21	15							12	11		13				
	%0-10	18	19		21			12						21	18							18	20		19				
	%11-20	24	19		21			24						26	23							24	23		31				
	%21-30	29	22		24			32						18	18							24	26		34				
	%31-40	15	19		21			18						15	15							24	20		25				
	%41-50																					59	57		22				
	%51-60																												
	%61-70																												
	%71-80																												
	%81-90																												
	%91-100																												
	Proficient																												

## 6th Grade

[illegible]

LAST NAME	FIRST NAME	Math Fall	Math Winter	Math Spring	Math Loss	Math Year Gain/Loss	Reading Fall	Reading Winter	Reading Spring	Reading Loss	Reading Year Gain/Loss	Lang. L. Fall	Lang. L. Winter	Lang. L. Spring	Lang. L. Loss	Lang. L. Year Gain/Loss	Science Fall	Science Winter	Science Spring	Science Loss	Science Year Gain/Loss	Total Score	Jan Card	Jan Score
	Math Fall	Math Winter	Math Spring	Math Loss	Math Year Gain/Loss	Reading Fall	Reading Winter	Reading Spring	Reading Loss	Reading Year Gain/Loss	Lang. L. Fall	Lang. L. Winter	Lang. L. Spring	Lang. L. Loss	Lang. L. Year Gain/Loss	Science Fall	Science Winter	Science Spring	Science Loss	Science Year Gain/Loss	Total Score	Jan Card <td>Jan Score</td>	Jan Score	
Average	21.8	20.7	23.8	3.2	4.4	21.8	21.0	22.2	0.1	4.1	21.2	21.8	21.6	1.1	21.4	20.2	21.7	21.2	21.2	21.2	21.2	21.2	21.2	21.2
Norm n/5th	22.5	20.1	23.4	2.5	4.6	21.5	21.5	21.4	1.3	3.8	21.4	21.5	21.4	2.5	21.6	20.2	21.7	21.2	21.2	21.2	21.2	21.2	21.2	21.2
Over/Less	0.7	0.2	0.2	0.7	0.1	0.3	0.5	0.2	0.2	0.3	0.2	0.3	0.3	0.4	0.2	0.1	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Students	31	29	35			33	27	33			32	26	30	30		36	36	34			28.4			
Above Norm RT																								
W/O	26	37	28			17	23	23			23	25	27	30		26	36	34						
W/O	20	13	24			27	13	23			18	22	17	17		28	17	11						
W/O	23	20	24			21	13	23			18	22	17	17		28	17	11						
W/O	13	19	21			21	30	23			22	18	21	21		16	12	11						
W/O	14	11	18			23	22	20			20	13	10	10		23	24	18						
W/O	32	50	51			26	63	61			59	54	48	48		62	67	38						



## 8th Grade

[illegible]

# MAP<sup>™</sup> Grade Report

GROWTH

Grade 5

Term: Spring 2018-2019  
District: 21st Century Charter School  
School: 21st Century Public Academy

Norms Reference Data: 2015  
Weeks of Instruction: 32 (Spring 2019)  
Grouping: None  
Small Group Display: No

## Language Usage

Summary	
Total Students With Valid Growth Test Scores	39
Mean RIT	209.1
Standard Deviation	14.4
District Grade Level Mean RIT	*
Students At or Above District Grade Level Mean RIT	*
Norm Grade Level Mean RIT	211.5
Students At or Above Norm Grade Level Mean RIT	17

Overall Performance	Lo		LoAvg		Avg		HiAvg		Hi		Mean RIT (+/- Smp Err)	Std Dev
	count	%	count	%	count	%	count	%	count	%		
Language Usage	9	23%	10	26%	4	10%	11	28%	5	13%	207-209-211	14.4

## Explanatory Notes

Tests shown in gray are excluded from summary statistics. Either the test occurred outside the testing window for a term, had an invalid score, or was a repeat test for a student within a term.

Test Invalidation Reasons: \*\*\*1 The test duration was too short to provide a valid result. \*\*\*2 The overall RIT score for this test is above the valid range. \*\*\*3 The overall RIT score for this test is below the valid range.

\*\*\*4 The standard error for this test is below acceptable limits. \*\*\*5 The standard error for this test is above acceptable limits. \*\*\*6 The test has been identified as invalid. \*\*\*7 High level of rapid guessing has invalidated test.

Due to statistical unreliability, summary data for groups of less than 10 are not shown.

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# **Grade Report** GROWTH Grade 5

Term: Spring 2018-2019  
 District: 21st Century Charter School  
 School: 21st Century Public Academy

Norms Reference Data: 2015  
 Weeks of Instruction: 32 (Spring 2019)  
 Grouping: None  
 Small Group Display: No

## Language Usage

Growth: Language 2-12 CCSS 2010 V2 / Common Core State Standards English Language Arts/Literacy: 2010

Summary	
Total Students With Valid Growth Test Scores	39
Mean RIT	209.1
Standard Deviation	14.4
District Grade Level Mean RIT	*
Students At or Above District Grade Level Mean RIT	*
Norm Grade Level Mean RIT	211.5
Students At or Above Norm Grade Level Mean RIT	17

Overall Performance		Lo		Lo/Avg		Avg		Hi/Avg		Hi		Mean RIT (+/- Smp Err)		Std Dev	
		count	%	count	%	count	%	count	%	count	%				
Growth: Language 2-12 CCSS 2010 V2 / Common Core State Standards English Language Arts/Literacy: 2010		9	23%	10	26%	4	10%	11	28%	5	13%	207-209-211		14.4	

Goal Area		Lo		Lo/Avg		Avg		Hi/Avg		Hi		Mean RIT (+/- Smp Err)		Std Dev	
		count	%	count	%	count	%	count	%	count	%				
Language: Understand, Edit for Grammar, Usage		12	31%	8	21%	3	8%	10	26%	6	15%	206-208-210		15.1	
Writing: Write, Revise Texts for Purpose and Audience		8	21%	9	23%	7	18%	7	18%	8	21%	207-209-212		16.2	
Language: Understand, Edit for Mechanics		8	21%	7	18%	11	28%	8	21%	5	13%	207-210-212		14.2	

## Explanatory Notes

Tests shown in gray are excluded from summary statistics. Either the test occurred outside the testing window for a term, had an invalid score, or was a repeat test for a student within a term.  
 Test Invalidator Reasons: \*\*\*1 The test duration was too short to provide a valid result. \*\*\*2 The overall RIT score for this test is above the valid range. \*\*\*3 The overall RIT score for this test is below the valid range.  
 \*\*\*4 The standard error for this test is below acceptable limits. \*\*\*5 The standard error for this test is above acceptable limits. \*\*\*6 The test has been identified as invalid. \*\*\*7 High level of rapid guessing has invalidated test.  
 Due to statistical unreliability, summary data for groups of less than 10 are not shown.  
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# Grade Report

GROWTH

Grade 6

Term: Spring 2018-2019  
District: 21st Century Charter School  
School: 21st Century Public Academy

Norms Reference Data: 2015  
Weeks of Instruction: 32 (Spring 2019)  
Grouping: None  
Small Group Display: No

## Language Usage

Summary	
Total Students With Valid Growth Test Scores	95
Mean RIT	212.7
Standard Deviation	13
District Grade Level Mean RIT	*
Students At or Above District Grade Level Mean RIT	*
Norm Grade Level Mean RIT	215.3
Students At or Above Norm Grade Level Mean RIT	39

Overall Performance		Lo %ile < 21	Lo Avg %ile 21-40	Avg %ile 41-60	Hi Avg %ile 61-80	Hi %ile > 80	Mean RIT (+/- Smp Err)		Std Dev
Language Usage	count	%	count	%	count	%	count	%	
	26	27%	16	17%	22	23%	17	18%	14
									15%
									211-213-214
									13

## Explanatory Notes

Tests shown in gray are excluded from summary statistics. Either the test occurred outside the testing window for a term, had an invalid score, or was a repeat test for a student within a term.

Test invalidation Reasons: \*\*\*1 The test duration was too short to provide a valid result. \*\*\*2 The overall RIT score for this test is above the valid range. \*\*\*3 The overall RIT score for this test is below the valid range.

\*\*\*4 The standard error for this test is below acceptable limits. \*\*\*5 The standard error for this test is above acceptable limits. \*\*\*6 The test has been identified as invalid. \*\*\*7 High level of rapid guessing has invalidated test.

Due to statistical unreliability, summary data for groups of less than 10 are not shown.

\* This data is not available for reporting. Please refer to help and documentation for more information.

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# MAP™ Grade Report

GROWTH Grade 6

Term: Spring 2018-2019  
District: 21st Century Charter School  
School: 21st Century Public Academy

Norms Reference Data: 2015  
Weeks of Instruction: 32 (Spring 2019)  
Grouping: None  
Small Group Display: No

## Language Usage

Growth: Language 2-12 CCSS 2010 V2 / Common Core State Standards English Language Arts/Literacy: 2010

Summary	
Total Students With Valid Growth Test Scores	95
Mean RIT	212.7
Standard Deviation	13
District Grade Level Mean RIT	*
Students At or Above District Grade Level Mean RIT	*
Norm Grade Level Mean RIT	215.3
Students At or Above Norm Grade Level Mean RIT	39

Overall Performance									
Growth: Language 2-12 CCSS 2010 V2 / Common Core State Standards English Language Arts/Literacy: 2010									
Lo %ile < 21 count		Lo Avg %ile 21-40 count		Avg %ile 41-60 count		Hi Avg %ile 61-80 count		Hi %ile > 80 count	
26	27%	16	17%	22	23%	17	18%	14	15%
Mean RIT (+/- Smp Err)									
211-213-214									
Std Dev									
13									

Goal Area													
Language: Understand, Edit for Grammar, Usage		20	21%	22	23%	22	23%	24	25%	7	7%	211-212-213	12.7
Writing: Write, Revise Texts for Purpose and Audience		24	25%	14	15%	22	23%	18	19%	17	18%	212-213-215	14.6
Language: Understand, Edit for Mechanics		18	19%	25	26%	20	21%	19	20%	13	14%	212-213-215	14.1

## Explanatory Notes

\* Tests shown in gray are excluded from summary statistics. Either the test occurred outside the testing window for a term, had an invalid score, or was a repeat test for a student within a term.  
 \*\*1 The test duration was too short to provide a valid result.  
 \*\*\*2 The overall RIT score for this test is above the valid range.  
 \*\*\*\*3 The overall RIT score for this test is below the valid range.  
 \*\*\*\*\*4 The standard error for this test is below acceptable limits.  
 \*\*\*\*\*5 The standard error for this test is above acceptable limits.  
 \*\*\*\*\*6 The test has been identified as invalid.  
 \*\*\*\*\*7 High level of rapid guessing that invalidated test.  
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# Grade Report

GROWTH

Grade 7

Term: Spring 2018-2019  
District: 21st Century Charter School  
School: 21st Century Public Academy

Norms Reference Data: 2015  
Weeks of Instruction: 32 (Spring 2019)  
Grouping: None  
Small Group Display: No

## Language Usage

Summary	
Total Students With Valid Growth Test Scores	79
Mean RIT	212
Standard Deviation	13.3
District Grade Level Mean RIT	*
Students At or Above District Grade Level Mean RIT	*
Norm Grade Level Mean RIT	217.6
Students At or Above Norm Grade Level Mean RIT	31

Overall Performance	Lo		Low		Avg		High		Hl		Mean RIT (+/- Smp Err)	Std Dev
	count	%	count	%	count	%	count	%	count	%		
Language Usage	24	30%	20	25%	18	23%	11	14%	6	8%	211-212-214	13.3

## Explanatory Notes

Tests shown in gray are excluded from summary statistics. Either the test occurred outside the testing window for a term, had an invalid score, or was a repeat test for a student within a term.  
Test Invalidator Reasons: \*\*\*1 The test duration was too short to provide a valid result. \*\*\*2 The overall RIT score for the test is above the valid range. \*\*\*3 The overall RIT score for this test is below the valid range.  
\*\*\*4 The standard error for this test is below acceptable limits. \*\*\*5 The standard error for this test is above acceptable limits. \*\*\*6 The test has been identified as invalid. \*\*\*7 High level of rapid guessing has invalidated test.  
Due to statistical unreliability, summary data for groups of less than 10 are not shown.  
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## Language Usage

Growth: Language 2-12 CCSS 2010 V2 / Common Core State Standards English Language Arts/Literacy: 2010

## Summary

Summary	
Total Students With Valid Growth Test Scores	79
Mean RIT	212
Standard Deviation	13.3
District Grade Level Mean RIT	*
Students At or Above District Grade Level Mean RIT	*
Norm Grade Level Mean RIT	217.6
Students At or Above Norm Grade Level Mean RIT	31

### Overall Performance

Growth: Language 2-12 CCSS 2010 V2 / Common Core State Standards English Language Arts/Literacy: 2010

Lo		Lo Avg		Avg		Hi Avg		Hi		Mean FIT (+/- Simp Err)	Std Dev
%ile < 24	% count	%ile 24-40	% count	%ile 41-60	% count	%ile 61-80	% count	%ile > 80	% count		
24	30%	20	25%	18	23%	11	14%	6	8%	211-212-214	13.3

## Goal Area

Language: Understand. Edit for Grammar. Usage.

Language: Understand, Edit for Grammar Usage														210-211-213	13.3
				23	29%	27	34%	11	14%	12	15%	6	8%		
Writing: Write, Revise Texts for Purpose and Audience														210-212-214	14.9
				27	34%	14	18%	18	23%	12	15%	8	10%		
Language: Understand, Edit for Mechanics														211-213-214	14.2
				20	25%	16	20%	23	29%	11	14%	9	11%		

## Explanatory Notes

Test investigation. Please select the test duration web too short to provide a valid result. The overall FIT score for this test is above the valid range. The overall FIT score for this test is below the valid range. The test has been identified as invalid. High level of confidence has been invalidated test.

# MAP<sup>™</sup> Grade Report

GROWTH

Grade 8

Term: Spring 2018-2019  
 District: 21st Century Charter School  
 School: 21st Century Public Academy

Norms Reference Data: 2015  
 Weeks of Instruction: 32 (Spring 2019)  
 Grouping: None  
 Small Group Display: No

## Language Usage

Summary	
Total Students With Valid Growth Test Scores	67
Mean RIT	218
Standard Deviation	14.2
District Grade Level Mean RIT	*
Students At or Above District Grade Level Mean RIT	*
Norm Grade Level Mean RIT	219
Students At or Above Norm Grade Level Mean RIT	35

Overall Performance		Lo %ile <21 count	% 24%	Low %ile 21-40 count	% 16%	Avg %ile 41-60 count	% 18%	High %ile 61-80 count	% 24%	Hi %ile >80 count	% 12%	18%	Mean RIT (+/- Smp Err)	Std Dev
Language Usage		16	24%	11	16%	12	18%	16	24%	12	12%	18%	216-218-220	14.2

## Explanatory Notes

Tests shown in gray are excluded from summary statistics. Either the test occurred outside the testing window for a term, had an invalid score, or was a typical test for a student within a term.

Test Evaluation Reports: \*\*\*1 The test duration was too short to provide a valid result. \*\*\*2 The overall RIT score for this test is above the valid range. \*\*\*3 The overall RIT score for this test is below the valid range.

\*\*\*4 The standard error for this test is below acceptable limits. \*\*\*5 The standard error for this test is above acceptable limits. \*\*\*6 The test has been identified as invalid. \*\*\*7 High level of random guessing has invalidated test.

Due to statistical unreliability, summary data for groups of less than 10 are not shown.

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# map<sup>™</sup>

## Grade Report

GROWTH  
Grade 8

Term: Spring 2018-2019  
District: 21st Century Charter School  
School: 21st Century Public Academy

Norms Reference Data: 2015  
Weeks of Instruction: 32 (Spring 2019)  
Grouping: None  
Small Group Display: No

### Language Usage

Growth: Language 2-12 CCSS 2010 V2 / Common Core State Standards English Language Arts/Literacy: 2010

Summary	
Total Students With Valid Growth Test Scores	67
Mean RIT	218
Standard Deviation	14.2
District Grade Level Mean RIT	*
Students At or Above District Grade Level Mean RIT	*
Norm Grade Level Mean RIT	219
Students At or Above Norm Grade Level Mean RIT	35

Overall Performance		Lo %ile < 21 count	%	LOAVG %ile 21-40 count	%	AVG %ile 41-60 count	%	HAVG %ile 61-80 count	%	Hi %ile > 80 count	%	Mean RIT (+/- Smp Err)	Std Dev
Growth: Language 2-12 CCSS 2010 V2 / Common Core State Standards English Language Arts/Literacy: 2010		16	24%	11	16%	12	18%	16	24%	12	18%	216-218-220	14.2

Goal Area		Lo %ile < 21 count	%	LOAVG %ile 21-40 count	%	AVG %ile 41-60 count	%	HAVG %ile 61-80 count	%	Hi %ile > 80 count	%	Mean RIT (+/- Smp Err)	Std Dev
Language: Understand, Edit for Grammar, Usage		14	21%	12	18%	16	24%	16	24%	9	13%	216-218-220	14.1
Writing: Write, Revise Texts for Purpose and Audience		17	25%	11	16%	14	21%	15	22%	10	15%	215-217-219	14.5
Language: Understand, Edit for Mechanics		15	22%	11	16%	7	10%	20	30%	14	21%	217-219-221	15.9

### Explanatory Notes

Tests shown in gray are excluded from summary statistics. Either the test occurred outside the testing window for a term, had an invalid score, or was a repeat test for a student within a term.

Test Invalidation Reasons: \*\*\*1 The test duration was too short to provide a valid result. \*\*\*2 The overall RIT score for the test is above the valid range. \*\*\*3 The overall RIT score for the test is below the valid range. \*\*\*4 The standard error for this test is below acceptable limits. \*\*\*5 The standard error for this test is above acceptable limits. \*\*\*6 The test has been identified as invalid. \*\*\*7 High level of random guessing has invalidated test.

Due to statistical unreliability, summary data for groups of less than 10 are not shown.

\* This data is not available for reporting. Please refer to help and documentation for more information.

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**School Response  
to the Preliminary Analysis by CSD**

Narrative response to PED Analysis of 21<sup>st</sup> Century Public Academy Renewal Application

Section 2a- Audit, page 19: The number of audit findings listed in the Analysis for 2016 and 2017 are different from what we submitted. Please see below (see chart submitted Oct. 1<sup>st</sup>). We would like clarification on the discrepancy.

5 findings-2016 (listed as 3 findings in PED Analysis)

3 findings-2017 (listed as 2 findings in PED Analysis)

Year	Total # of Findings	Nature of Findings including Rating (Compliance, Significant Deficiency, Material Weakness)	School's Corrective Action Plan
FY16	5	<ol style="list-style-type: none"> <li>1. Internal Control Structure- Significant Deficiency</li> <li>2. Timely Deposit of Cash Receipts – Compliance</li> <li>3. Budgetary Conditions- Compliance</li> <li>4. Personnel Files – Compliance</li> <li>5. Purchasing - Compliance</li> </ol>	<ul style="list-style-type: none"> <li>• Management will ensure that adequate internal controls are established surrounding the year-end financial close and reporting process.</li> <li>• Deposits will be made within 24 hours of receipt.</li> <li>• The school established a formal process in which Bank Reconciliations and Journal Entries are reviewed.</li> <li>• The school developed policies to require background checks on an applicant who has been offered employment.</li> <li>• The school will enforce policies to ensure that a duly authorized purchase order will precede the placement of any order for goods services or construction.</li> </ul>
FY17	3	<ol style="list-style-type: none"> <li>1. Timely Deposit of Cash Receipts – Compliance</li> <li>2. Internal Controls Structure – Compliance</li> <li>3. Budgetary Conditions – Compliance</li> </ol>	<ul style="list-style-type: none"> <li>• Management will monitor the established procedures to ensure all staff involved with cash receipts and deposits are familiar with the established procedures.</li> <li>• Management will ensure that adequate internal controls are established surrounding the year-end financial close and reporting process.</li> <li>• Management will establish controls necessary to monitor the budget and submit any necessary adjustments on a timely basis.</li> </ul>

### Section 3. Contractual, Organizational, and Governance Responsibilities, page 29

#### 3a. Educational Program of the School

#### 3b. Organizational Performance Framework

These sections of the Analysis on page 29 were blank. Will the data and analysis for Section 3 be provided to us by APS or by PED prior to the hearing on December 10<sup>th</sup>? If after December 10<sup>th</sup>, will the PEC be provided the information for consideration?

#### 3c. Governing Body Performance, page 30

The members of our current Governing Board are: Virginia Trujillo (President), Art Silva (Vice-President), Kathy Webb (Secretary), Evelyn Dow, Elizabeth Palanza, and Victoria Tafoya.

Mr. Phillip Sapien resigned from the Governance Council before the start of the 2019-2020 school year.

Ms. Belmonte-Sapien is the current Principal and a guest of the Governance Council.

Below is the information completed for Figure 7. Also, please find the Governance Council chart originally submitted in our Renewal Application October 1<sup>st</sup>.

Virginia Trujillo, President	Start Date:13-14	Current Training HRs:11	HRs Missing: 0
Art Silva, Vice-President	Start Date:10-11	Current Training HRs:11	HRs Missing: 0
Kathy Webb, Secretary	Start Date: 16-17	Current Training HRs:8	HRs Missing: 0
Evelyn Dow	Start Date:18-19	Current Training HRs:8	HRs Missing: 2
Elizabeth Palanza	Start Date:18-19	Current Training HRs:9	HRs Missing: 1
Victoria Tafoya	Start Date:18-19	Current Training HRs:11	HRs Missing: 0

#### Governance Council Membership

	Training Hours
15-16	
President – Virginia Trujillo	5.5
Vice President – Chris Velasquez	5
Secretary – Lori Hagen	5.5
Member – Art Silva	5.5
Member – Camille Cordova	5.5
Member – Jim Freeze	0
Member – Vacant (All Year)	-
16-17	
President – Virginia Trujillo	13
Vice President – Chris Velasquez	0 ?
Secretary – Lori Hagen	0 ?
Member – Camille Cordova (Resigned 6/17 Remained Vacant)	4
Member – Art Silva	9
Member – Phillip Sapien	4
Member – Kathleen Webb	9
17-18 -	
President - Virginia Trujillo	9
Vice President – Chris Velasquez	? (attended conference)
Secretary – Lori Hagen (12/17 – Remained Vacant)	0 (resigned before conference)
Member – Kathy Webb	9
Member – Phillip Sapien	6 (locked out of one session)
Member – Art Silva	10
Member – Vacant (All Year)	-
18-19 -	
President – Virginia Trujillo	11
Vice President – Art Silva	11
Secretary – Kathy Webb	8
Member – Evalyn Dow	8
Member – Phillip Sapien	11
Member – Elizabeth Piazza	9
Member – Victoria Tafoya	11
19-20 -	
President – Virginia Trujillo	4
Vice President – Art Silva	4
Secretary – Kathy Webb	
Member – Evalyn Dow	
Member – Elizabeth Piazza	
Member – Victoria Tafoya	
Member – Vacant (Potential Member attending 9/16 meeting)	

#### Other Sections, Page 31

Part B, Part C, Part D, and Part E are titled “to be provided by school”. We provided these sections October 1<sup>st</sup>. Will the language under each sub heading be modified from “will be completed and submitted” to state that we met the October 1<sup>st</sup> submission deadline and completed these sections?

Part E, #4- On October 1<sup>st</sup>, In Appendix D we submitted our NMCI Rating from the PSFA Executive Summary Report. On October 8<sup>th</sup>, we scanned and emailed our NMCI rating from the PSFA and below, please find the letter from PSFA received today Nov. 25th.

State of New Mexico  
Public School Facilities Authority

Jonathan Chamblin, Director



Martica Casias, Deputy Director

1312 Basehart Road, SE, Suite 200  
Albuquerque, NM 87106  
(505) 843-6272 (Phone); (505) 843-9681 (Fax)  
Website: [www.nmpsfa.org](http://www.nmpsfa.org)

November 25, 2019

Mr. James Richardson, Facilities Manager  
21<sup>st</sup> Century Public Academy  
4300 Cutler Ave. NE  
Albuquerque, NM 87110

RE: wNMCI score for 21<sup>st</sup> Century Public Academy, 4300 Cutler Ave. NE, Albuquerque, New Mexico 87110

VIA E-MAIL

Mr. Richardson,

Per the 2019-2020 wNMCI FINAL Ranking document issued by PSFA of 5/28/19, the weighted New Mexico Condition Index (wNMCI) score of 15.00 % was issued for the Charter School noted above.

Please feel free to contact me if you have any questions or concerns regarding this correspondence. I can be reached at (505) 468-0274.

Respectfully Submitted,

A handwritten signature in cursive script that reads "Alyce Ramos".

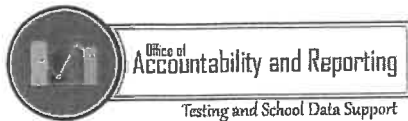
Alyce Ramos, Research Analyst  
Public School Facilities Authority

Cc: Martica Casias, Deputy Director  
Norma Ahlskog, PSFA Financial Specialist



Search the web and Windows





## 2015-16 Quality of Education Parent Survey Results

27

Surveys distributed: 270

Surveys returned: 217

Response rate: 80.4%

### 21st Century Public Academy

	Strongly Agree	Agree	Disagree	Strongly Disagree	Do Not Know
1. My child is safe at school.	44%	53%	1%	0%	1%
2. My child's school building is in good repair and has sufficient space to support quality education.	16%	53%	21%	7%	3%
3. My child's school holds high expectations for academic achievement.	47%	47%	3%	1%	2%
4. School personnel encourage me to participate in my child's education.	42%	48%	5%	1%	3%
5. The school offers adequate access to up-to-date computer and technologies.	33%	57%	2%	2%	6%
6. School staff maintains consistent discipline which is conducive to learning.	35%	49%	10%	3%	3%
7. My child has an adequate choice of school sponsored extracurricular activities.	29%	49%	12%	3%	7%
8. My child's teacher provides sufficient and appropriate information regarding my child's academic progress.	37%	56%	5%	2%	0%
9. The school staff employs various instructional methods and strategies to meet my child's needs.	37%	50%	5%	1%	6%
10. My child takes responsibility for his, or her, learning.	40%	51%	7%	0%	1%
11. As a parent I am welcome at my child's school.	52%	41%	4%	0%	2%
12. My school provides opportunity for meaningful parent involvement/engagement.	38%	53%	5%	2%	2%
13. My school offers the academic rigor my child needs.	36%	53%	5%	2%	5%
14. The amount of testing in which my student participates is appropriate.	19%	44%	19%	14%	4%
15. My child receives a well-rounded education.	38%	55%	3%	0%	3%
16. Out of School Instruction (OSI) provides positive learning experiences that enrich students on community resources and opportunities.	55%	39%	3%	1%	1%
17. Smaller school and student/teacher ratio benefits student learning.	71%	27%	0%	0%	1%
18. The Governance Council allows for parental involvement/feedback.	31%	44%	6%	2%	18%
19. Student led conferences inform me of my child's progress.	37%	54%	6%	3%	0%
20. My child's agenda book encourages home to school communication.	35%	50%	10%	2%	2%

## 2016-17 Quality of Education Parent Survey Results

Surveys distributed: 251

Surveys returned: 217

Response rate: 86.5%

27

### 21st Century Public Academy

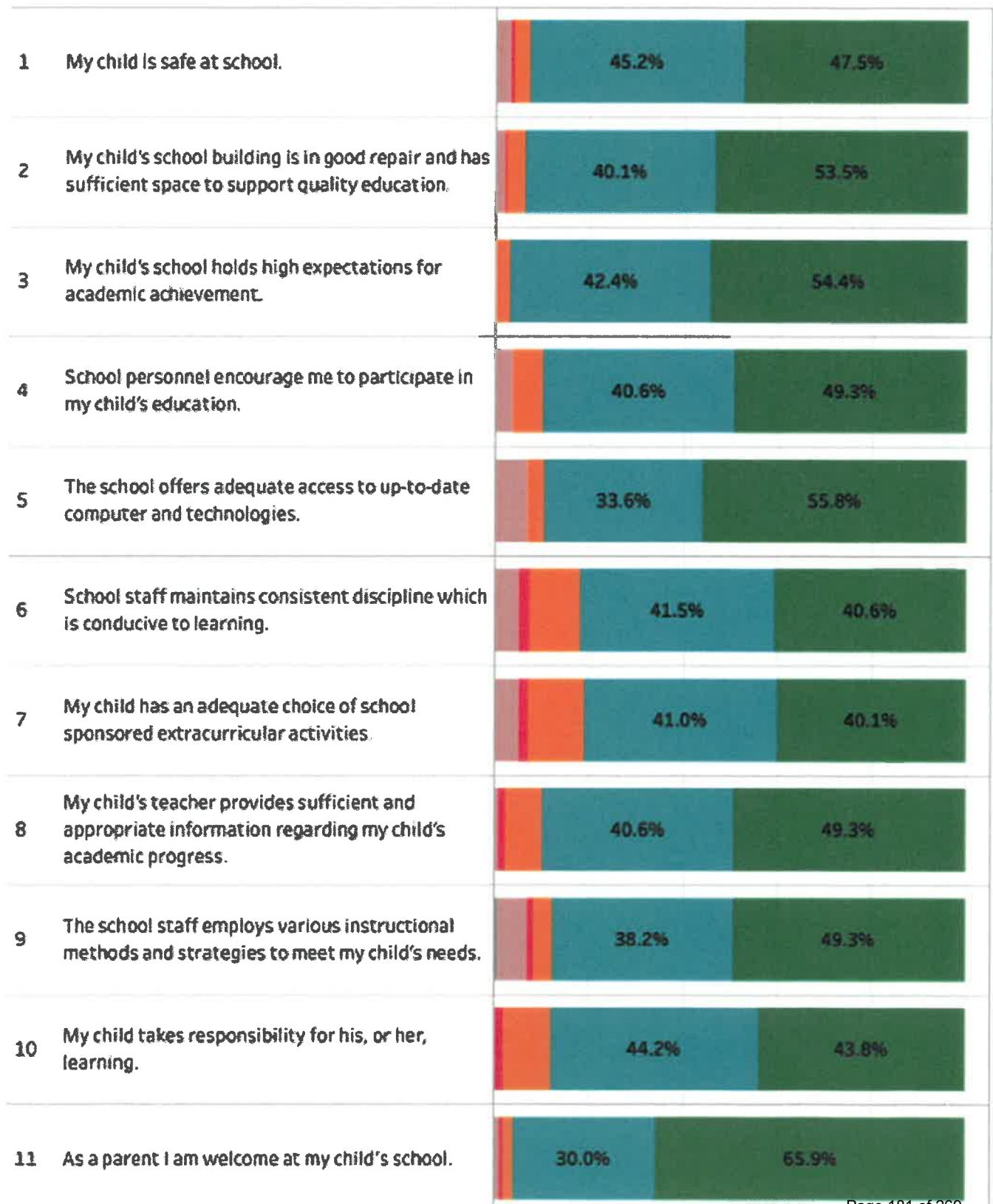
	Strongly Agree	Agree	Disagree	Strongly Disagree	Do Not Know
1. My child is safe at school.	52%	44%	3%	0%	2%
2. My child's school building is in good repair and has sufficient space to support quality education.	21%	48%	24%	5%	2%
3. My child's school holds high expectations for academic achievement.	58%	38%	3%	1%	0%
4. School personnel encourage me to participate in my child's education.	45%	45%	6%	1%	3%
5. The school offers adequate access to up-to-date computer and technologies.	41%	42%	5%	1%	10%
6. School staff maintains consistent discipline which is conducive to learning.	43%	39%	10%	5%	3%
7. My child has an adequate choice of school sponsored extracurricular activities.	34%	47%	15%	1%	2%
8. My child's teacher provides sufficient and appropriate information regarding my child's academic progress.	53%	38%	6%	2%	1%
9. The school staff employs various instructional methods and strategies to meet my child's needs.	44%	45%	4%	1%	5%
10. My child takes responsibility for his, or her, learning.	42%	50%	7%	1%	0%
11. As a parent I am welcome at my child's school.	57%	37%	3%	0%	3%
12. My school provides opportunity for meaningful parent involvement/engagement.	44%	45%	8%	1%	2%
13. My school offers the academic challenge my child needs.	46%	44%	6%	2%	2%
14. The amount of testing in which my student participates is appropriate.	28%	47%	14%	5%	6%
15. My child receives a well-rounded education.	49%	44%	4%	0%	2%
16. Out of School Instruction (OSI) provides positive learning experiences that enrich students on community resources and opportunities.	63%	31%	3%	1%	1%
17. Smaller school and student/teacher ratio benefits student learning.	69%	28%	2%	0%	0%
18. My school celebrates student success and achievement in both academic and non-academic skills such as athletics, character, and grit.	41%	40%	9%	0%	10%
19. Student led conferences inform me of my child's progress.	53%	39%	4%	3%	1%
20. My child's agenda book encourages home to school communication.	42%	43%	12%	2%	1%

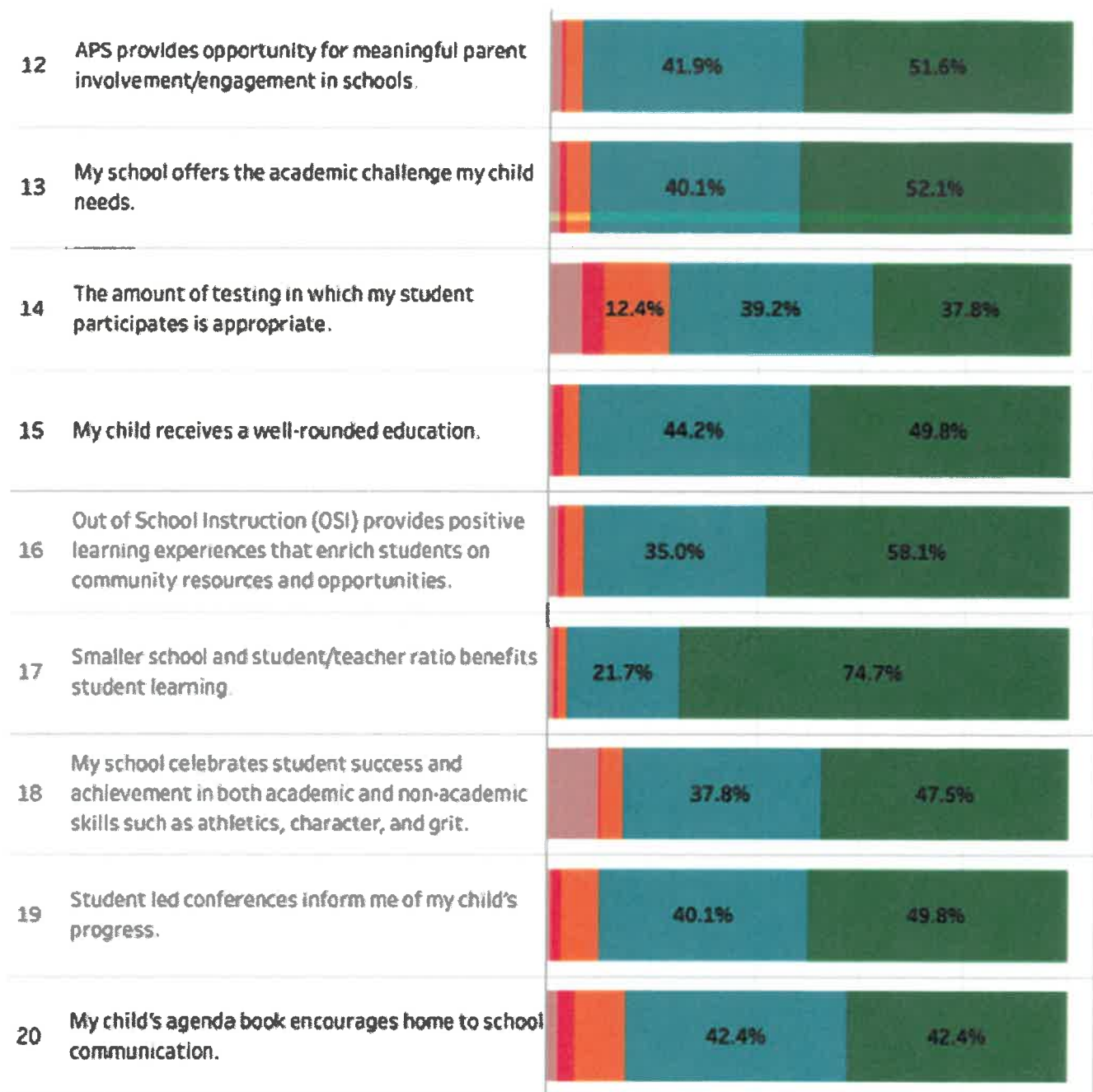


# Quality of Education Survey (2017-2018)

**Overall Parent Satisfaction: 90%**

## 21st Century Public Academy School-Level Results



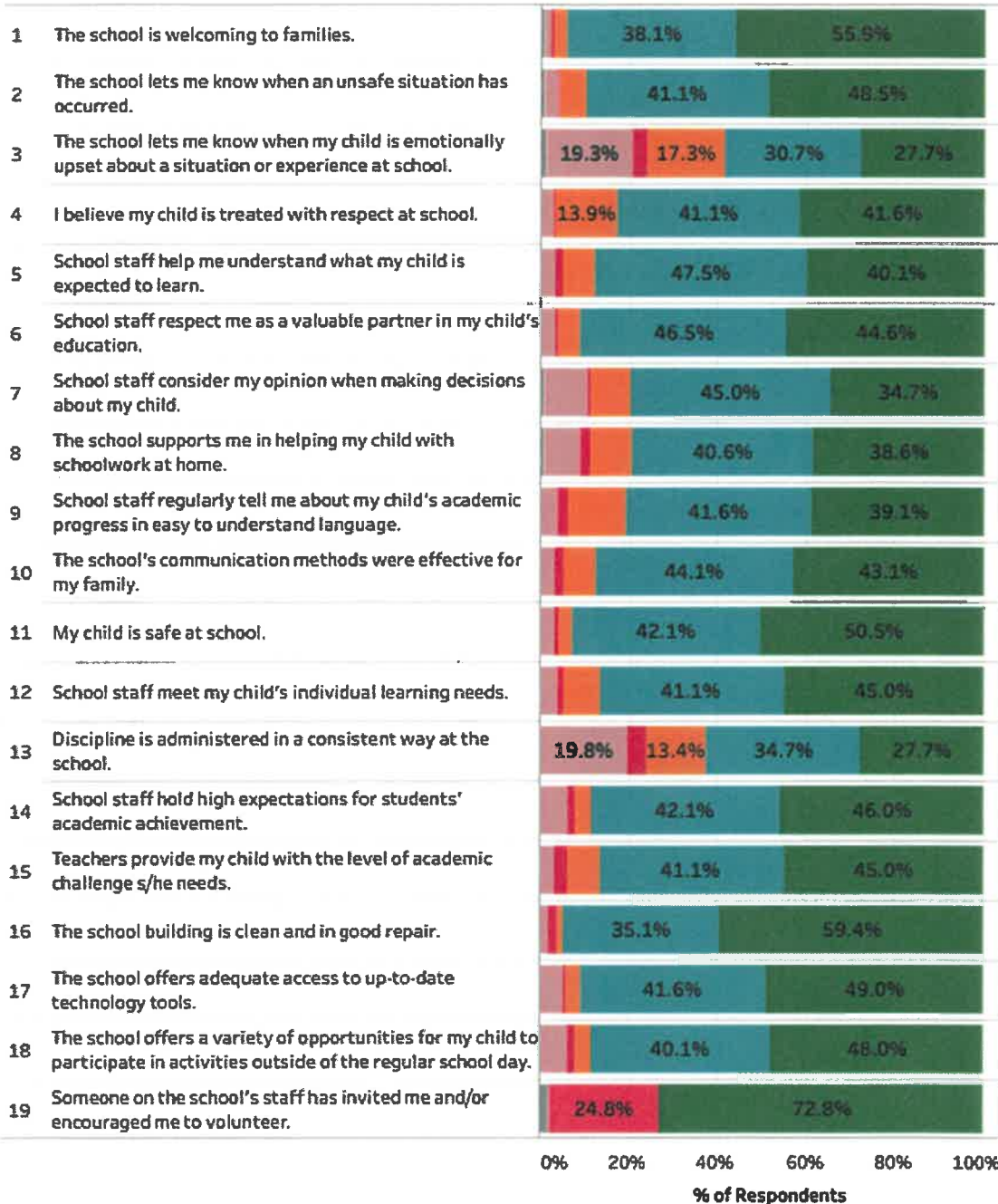


# Quality of Education and Family Engagement Survey (2018-2019)

Overall Parent Satisfaction: **84%**

Select School Name   
 Twenty-First Century School 

## Twenty-First Century School School-Level Results



**Response**

-  Strongly Agree
-  Agree
-  Disagree
-  Strongly Disagree
-  Do Not Know
-  Yes
-  No
-  No Response

Published by the Albuquerque Public Schools, Strategic Analysis & Program Research (SAPR) Department on May 14, 2019. If have any questions about this visualization, or require this information in alternative formats, please contact SAPR by phone at (505) 872-6807 or by email at AskSAPR@aps.edu.

**2017-2018 Results**



REPORT OF INDEPENDENT AUDITORS,  
FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

**21<sup>st</sup> CENTURY PUBLIC ACADEMY**  
(A Component Unit of Albuquerque Municipal  
School District No. 12)

June 30, 2019



MOSSADAMS

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**21<sup>st</sup> Century Public Academy**  
(A Component Unit of Albuquerque Municipal  
School District No. 12)

**OFFICIAL ROSTER**  
**(Unaudited)**

**June 30, 2019**

**21<sup>ST</sup> Century Public Academy Governing Council**

Virginia Trujillo, President

Art Silva, Vice President

Kathy Webb, Secretary

Phillip Sapien, Voting Member

Evelyn Dow, Voting Member

Victoria Tafoya, Voting Member

Elizabeth Piazza, Voting Member

Kathy Potter, Minutes

**21<sup>ST</sup> Century Public Academy Administration**

Mary Tarango, Head Administrator/Principal

**21<sup>st</sup> Century Business Management Services**

Zach Kirchgessner, Business Manager, The Vigil Group

Michael Vigil, CPA, The Vigil Group

**Cutler Charitable Foundation Government Council**

Alex Houser, President

Hugo Sanchez, Treasurer

Marc Chavez, Registrant

## **Report of Independent Auditors**

21<sup>st</sup> Century Public Academy School  
Governing Council and  
Brian S. Colón, Esq.  
New Mexico State Auditor

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund, the aggregate remaining fund information, and the budgetary comparison for the general fund and major special revenue funds of 21<sup>st</sup> Century Public Academy (the School), a component unit of Albuquerque Municipal School District No. 12, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the School's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the School as of June 30, 2019, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Emphasis of Matter***

As discussed in Note 14 to the financial statements, management discovered errors resulting in a misstatement of previously reported balances. Accordingly, adjustments have been made to correct this error. Our opinion is not modified with respect to this matter.

As discussed in Note 15 to the financial statements, the School's current charter is only through June 30, 2020 leaving uncertainty regarding the longevity of the school. Management's evaluation of the events and conditions and management's plans regarding these matters are also described in Note 15. The financial statements do not include any adjustments that might result from the outcome of this uncertainty. Our opinion is not modified with respect to this matter.

As discussed in Note 15 to the financial statements, the Foundation has a debt payment due on July 2, 2020 leaving uncertainty regarding the Foundation's ability to continue as a going concern. Management's evaluation of the events and conditions and management's plans regarding these matters are also described in Note 15. The financial statements do not include any adjustments that might result from the outcome of this uncertainty. Our opinion is not modified with respect to this matter.

### ***Other Matters***

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5-10 and the schedule of proportionate share of the net pension liability and contributions and schedule of proportionate share of the OPEB liability and contributions on pages 53-55 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We do not express an opinion or provide any assurance on the information.

#### ***Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the School's basic financial statements. The combining nonmajor fund financial statements and the 2.2.2 NMAC, required schedules presented as supplementary schedules, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements.



The *supplementary information* is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary *information* is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

#### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated November 4, 2019 our consideration of School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering School's internal control over financial reporting and compliance.

*Mess Adams LLP*

Albuquerque, New Mexico  
November 4, 2019

# **21<sup>st</sup> Century Public Academy**

## **(A Component Unit of Albuquerque Municipal School District No. 12)**

### **Management's Discussion and Analysis**

#### **June 30, 2019**

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This section of the 21<sup>st</sup> Century Public Academy's (the School) financial report represents our discussion and analysis of the financial performance of the School for the year ended June 30, 2019. This information should be read in conjunction with the financial statements included in this report.

#### ***Financial Highlights***

The School's average daily membership (ADM) for the fiscal year ended June 30, 2019 was 294.5 students, a decrease of 50.5 students over the 2018 ADM of 244.

#### ***Overview of the Financial Statements***

The audited financial statements of the School consist of four sections. They are as follows:

- Independent Auditors' Report
- Management's Discussion and Analysis (required supplementary information)
- Basic Financial Statements
- Required supplemental section that presents required schedules.

The *Basic Financial Statements* include two types of statements that present different views of the School's finances. The first is the *Government-wide Statements*. The government-wide statements are presented on the full accrual basis of accounting and include the statement of net position and the statement of activities. The statement of net position includes all of the School's assets, deferred outflows of resources, liabilities and deferred inflows of resources. The statement of activities summarizes the School's revenues and expenses for the current year. A net (expense) revenue format is used to indicate to what extent each function is self-sufficient.

The second set of statements included in the basic financial statements is the *Fund Financial Statements*, which are presented for the School's governmental funds. These statements present the governmental funds on the modified accrual basis of accounting, measuring the near term inflows and outflows of financial resources and what is available at year-end to spend in the next fiscal year. The fund financial statements focus on the School's most significant funds. Because a different basis of accounting is used in the government-wide statements, reconciliation from the governmental fund financial statements to the government-wide statements is required. The government-wide statements provide information about the School as an economic unit while the fund financial statements provide information on each of the financial resources of each of the School's major funds.

#### ***Government-wide Statements***

The government-wide statements report information about the unit as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the School's assets, deferred outflows of resources, liabilities, and deferred inflows of resources. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

**21<sup>st</sup> Century Public Academy**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Management's Discussion and Analysis**  
**June 30, 2019**

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The two government-wide statements report the School's net position and how they have changed. Net position is the difference between the School's assets and deferred outflows of resources and the liabilities and deferred inflows of resources. This is one way to measure the unit's financial health or position.

Over time, increases or decreases in the School's net position is an indicator of whether its financial position is improving or deteriorating.

To assess the School's overall health, you need to consider additional non-financial factors such as changes in the County's property tax base and the condition of its school buildings and other physical assets.

The unit's activities are divided into two categories in the government-wide statements:

- *Governmental activities:* Most of the School's basic services are included here, such as regular and special education, transportation, and administration. State and federal aid finance most of these activities.
- *Component Unit:* The Cutler Charitable Foundation (Foundation) holds the schools building and land as well as the debt for the building.

### ***Fund Financial Statements***

The fund financial statements provide more detailed information about the School's funds, focusing on its most significant or "major" funds—not the unit as a whole. Funds are accounting devices the School uses to keep track of specific sources of funding and spending on particular programs.

The School has established other funds to control and manage money for a particular purpose or to show that it is properly using certain revenues.

*Governmental funds:* Most of the School's basic services are included in the governmental funds, which generally focus on two things: 1) how cash and other assets that can readily be converted to cash flow in and out, and 2) the balances left at year-end that are available for spending. As a result of this focus, the governmental funds statements provide a detailed short-term view that helps the reader determine whether there are more or fewer financial resources that can be spent in the coming year to finance the School's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, additional information at the bottom of the governmental fund statements, in the form of a reconciliation, explains the relationship (or differences) between the government-wide and the fund financial statements. The School has several governmental funds which include but are not all encompassing: the General Fund, the Public School Capital Outlay Fund, SB-9 Capital Improvement Fund and other special revenue funds.

**21<sup>st</sup> Century Public Academy**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Management's Discussion and Analysis**  
**June 30, 2019**

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***Financial Analysis of the School as a Whole***

Net position is an indicator of the fiscal health of the School. Total assets and deferred outflows of resources decreased by \$408,010 when compared to prior year. Total liabilities and deferred inflows of resources exceeded total assets and deferred outflows of resources by \$2,633,488 as of June 30, 2019. This deficit is primarily related to the net pension liability and other post-employment benefits of \$5,493,689.

**Table A-1**  
**The School's Net Position**

	<u>FY 2019</u>	<u>As restated FY 2018</u>	<u>Amount Change</u>	<u>Total % Change</u>
Assets:				
Current and other assets	\$ 646,867	\$ 378,016	\$ 268,851	71%
Capital and noncurrent assets	1,816,385	1,868,715	(52,330)	-3%
Total assets	<u>2,463,252</u>	<u>2,246,731</u>	<u>216,521</u>	<u>10%</u>
Deferred outflows of resources	<u>1,310,653</u>	<u>1,935,184</u>	<u>(624,531)</u>	<u>-32%</u>
Total assets and deferred outflows of resources	<u>\$ 3,773,905</u>	<u>\$ 4,181,915</u>	<u>\$ (408,010)</u>	<u>-10%</u>
Liabilities:				
Current liabilities	\$ 238,050	\$ 257,656	\$ (19,606)	-8%
Noncurrent liabilities	5,493,689	5,810,864	(317,175)	-5%
Total liabilities	<u>5,731,739</u>	<u>6,068,520</u>	<u>(336,781)</u>	<u>-6%</u>
Deferred inflows of resources	<u>675,654</u>	<u>353,477</u>	<u>322,177</u>	<u>91%</u>
Net position:				
Net investment in capital assets	1,816,385	1,868,715	(52,330)	-3%
Restricted	348,107	179,624	168,483	94%
Unrestricted (deficit)	<u>(4,797,980)</u>	<u>(4,288,421)</u>	<u>(509,559)</u>	<u>12%</u>
Total net position (deficit)	<u>(2,633,488)</u>	<u>(2,240,082)</u>	<u>(393,406)</u>	<u>18%</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 3,773,905</u>	<u>\$ 4,181,915</u>	<u>\$ (408,010)</u>	<u>-10%</u>

**21<sup>st</sup> Century Public Academy**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Management's Discussion and Analysis**  
**June 30, 2019**

**Table A-2**  
**Changes in the School's Net Position**

	FY 2019	As restated FY 2018	Amount Change	Total % Change
Revenues:				
Program revenues:				
Charges for services	\$ 30,682	\$ 31,570	\$ (888)	-3%
Operating grants and contributions	200,735	54,637	146,098	267%
Capital grants and contributions	185,915	140,937	44,978	32%
Total program revenues	<u>417,332</u>	<u>227,144</u>	<u>190,188</u>	<u>84%</u>
General revenues:				
State equalization guarantee	2,359,232	1,725,284	633,948	37%
Miscellaneous	4,163	1,544,719	(1,540,556)	-100%
Property taxes	244,649	244,199	450	0%
Total general revenue	<u>2,608,044</u>	<u>3,514,202</u>	<u>(906,158)</u>	<u>-26%</u>
Total revenues	<u>3,025,376</u>	<u>3,741,346</u>	<u>(715,970)</u>	<u>-19%</u>
Expenses:				
Instruction	2,088,856	2,022,077	66,779	3%
Support services	930,702	668,258	262,444	39%
Operation of non-instructional services	18,016	22,410	(4,394)	-20%
Facilities, material, supplies, and other services	381,208	692,607	(311,399)	-45%
Total expenses	<u>3,418,782</u>	<u>3,405,352</u>	<u>13,430</u>	<u>0%</u>
Change in net position	<u>(393,406)</u>	<u>335,994</u>	<u>(729,400)</u>	<u>-217%</u>
Net position, beginning of year	(2,240,082)	(1,100,623)	(1,139,459)	104%
Impact of restatement	1,850,966	-		
Impact of change in accounting pronouncement	<u>-</u>	<u>(1,475,453)</u>	<u>1,475,453</u>	<u>-100%</u>
Net position, beginning of year, as restated	<u>(2,240,082)</u>	<u>(2,576,076)</u>	<u>335,994</u>	<u>-13%</u>
Net position, end of year (deficit)	<u>\$ (2,633,488)</u>	<u>\$ (2,240,082)</u>	<u>\$ (393,406)</u>	<u>18%</u>

**Financial Analysis of the School's Funds**

*Governmental Funds:* The focus of the School's governmental funds is to provide information on near-term inflows, outflows, and balances of usable resources. Such information is useful in assessing the School's financing requirements.

# 21<sup>st</sup> Century Public Academy

## (A Component Unit of Albuquerque Municipal School District No. 12)

### Management's Discussion and Analysis

#### June 30, 2019

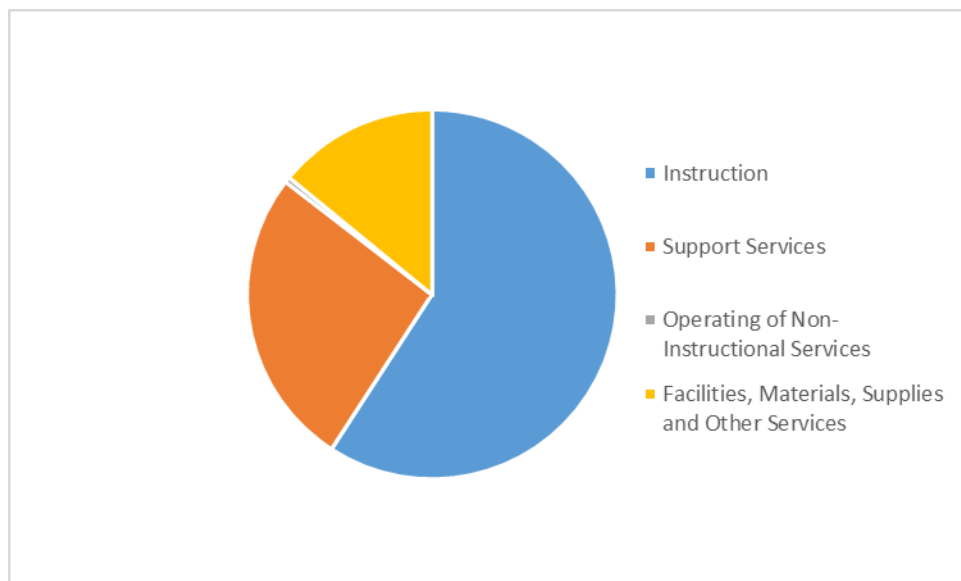
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The School's governmental funds reported a combined fund balance of \$408,817 at June 30, 2019, an increase of \$288,457 from the \$120,360 reported at **June 30, 2018**. The School's General Fund reported an increase in fund balance for the year of \$119,903.

The Public School Capital Outlay and federal reimbursement funds do not carry fund balance. All revenues are expended in the year received.

The SB-9 Capital Improvements fund reported an increase in fund balance for the 2019 year of \$31,755.

#### ***Categorization of Expenditures for Government Funds:***



#### ***General Fund Budgetary Highlights***

Over the course of the year, the School revised the budget several times to account for changes in revenue expectations and program allocations. Since several revenue sources are either unknown or uncertain at the beginning of the fiscal year when the original budget is adopted, budget revisions are necessary throughout the year to recognize these adjustments.

For the year, the School's General Fund reported an increase in fund balance of \$119,903. Revenues from the School for the local operating budget increased \$635,892, or 28.9%, from the prior year. Total General Fund expenditures increased \$389,173, or 17.1%. The increase in expenditures in the General Fund was primarily attributed to increases in lease payments, personnel salaries and benefits as a result of increase in staffing and an approved increase in Teacher and Educational Assistant Salary schedules, as well as an increase in technology and equipment needs for the new facility and increase in students and staff.

**21<sup>st</sup> Century Public Academy**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Management's Discussion and Analysis**  
**June 30, 2019**

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***Capital Assets***

Total primary government net capital assets were \$1,816,385 at June 30, 2019 compared to \$1,868,715, as restated, at **June 30, 2018**, a decrease of 2.8%. The following is a summary of the School's capital assets, net of depreciation, at June 30, 2019 and 2018.

	Balance, as restated June 30, 2018	Additions	Deletions	Balance June 30, 2019
Buldings and building improvements	\$ 1,708,200	\$ 61,550	\$ -	\$ 1,769,750
Furniture, fixtures, and equipment	15,642	-	-	15,642
Construction in progress	252,868	-	-	252,868
Less: accumulated depreciation	<u>(107,995)</u>	<u>(113,880)</u>	<u>-</u>	<u>(221,875)</u>
Capital assets, net	<u>\$ 1,868,715</u>	<u>\$ (52,330)</u>	<u>\$ -</u>	<u>\$ 1,816,385</u>

***Requests for Information***

This report is intended to provide a summary of the financial condition of the School. Questions or requests for additional information should be addressed to:

Business Manager  
21<sup>st</sup> Century Public Academy  
4300 Cutler Avenue NE  
Albuquerque, NM 87110

**21<sup>st</sup> Century Public Academy**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Statement of Net Deficit**  
**June 30, 2019**

	Governmental Activities	Component Unit
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>		
<b>ASSETS</b>		
Current assets:		
Cash and cash equivalents	\$ 535,763	\$ 4,105
Receivables, net of allowance for uncollectibles:		
Due from other governments	111,104	-
Total current assets	646,867	4,105
Noncurrent assets:		
Capital assets:		
Construction in progress	252,868	3,110,241
Land	-	1,800,000
Building/leasehold improvements	1,769,750	3,948,707
Furniture, fixtures, and equipment	15,642	-
Less: accumulated depreciation	(221,875)	(263,247)
Total noncurrent assets	1,816,385	8,595,701
<b>TOTAL ASSETS</b>	2,463,252	8,599,806
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Related to net pension liability	1,286,524	-
Related to other post-employment benefits	24,129	-
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	1,310,653	-
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	\$ 3,773,905	\$ 8,599,806
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION</b>		
<b>LIABILITIES</b>		
Current liabilities:		
Accounts payable	\$ 15,684	\$ -
Accrued liabilities	222,366	-
Current portion of long-term debt	-	157,157
Total current liabilities	238,050	157,157
Noncurrent liabilities:		
Net pension liability	4,329,634	-
Other post-employment benefits liability	1,164,055	-
Long-term debt	-	8,770,453
Total noncurrent liabilities	5,493,689	8,770,453
<b>TOTAL LIABILITIES</b>	5,731,739	8,927,610
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Related to net pension liability	345,504	-
Related to other post-employment benefits	330,150	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	675,654	-
<b>NET DEFICIT</b>		
Net investment in capital assets	1,816,385	(331,909)
Restricted	348,107	-
Unrestricted (deficit)	(4,797,980)	4,105
<b>TOTAL NET DEFICIT</b>	(2,633,488)	(327,804)
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET DEFICIT</b>	\$ 3,773,905	\$ 8,599,806



**21<sup>st</sup> Century Public Academy**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Statement of Activities**  
**June 30, 2019**

Functions/Programs	Expenses	Program Revenues			Net Revenues (Expenses) and Changes in Net Deficit	Component Unit
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions		
<b>GOVERNMENTAL ACTIVITIES</b>						
Instruction	\$ 2,088,856	\$ 24,667	\$ 128,385	\$ -	\$ (1,935,804)	\$ -
Support services:						
Students	263,088	-	72,350	-	(190,738)	-
Instruction	19,356	-	-	-	(19,356)	-
General administration	83,913	-	-	-	(83,913)	-
School administration	86,482	-	-	-	(86,482)	-
Central services	152,939	-	-	-	(152,939)	-
Operation and maintenance of plant	322,318	-	-	-	(322,318)	-
Other support services	2,606	-	-	-	(2,606)	-
Operating of non-instructional services:						
Food services operations	5,944	6,015	-	-	71	-
Community services operations	12,072	-	-	-	(12,072)	-
Facilities, supplies, & materials	381,208	-	-	185,915	(195,293)	-
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<b>\$ 3,418,782</b>	<b>\$ 30,682</b>	<b>\$ 200,735</b>	<b>\$ 185,915</b>	<b>(3,001,450)</b>	<b>-</b>
<b>COMPONENT UNIT</b>						
Foundation	\$ 647,298	\$ -	\$ -	\$ -	-	(647,298)
<b>GENERAL REVENUES</b>						
State Equalization Guarantee					2,359,232	-
Miscellaneous					4,163	386,476
Property Taxes					244,649	-
Total General Revenues					2,608,044	386,476
<b>CHANGE IN NET DEFICIT</b>					(393,406)	(260,822)
<b>NET (DEFICIT) POSITION, BEGINNING OF YEAR</b>					(4,091,048)	1,055,450
<b>IMPACT OF RESTATEMENT</b>					1,850,966	(1,122,432)
<b>NET DEFICIT, BEGINNING OF YEAR AS RESTATED</b>					(2,240,082)	(66,982)
<b>NET DEFICIT, END OF YEAR</b>					<u>\$ (2,633,488)</u>	<u>\$ (327,804)</u>

**21<sup>st</sup> Century Public Academy**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Balance Sheet – Governmental Funds**  
**June 30, 2019**

	11000	Major Fund 31400 Legislative Capital Outlay	Major Fund 31600 Capital Improvements HB-33	Major Fund 31701 Capital Improvements SB-9 (Local)	Non-Major Funds	Governmental Funds Total
	General					
<b>ASSETS</b>						
Cash and cash equivalents	\$ 190,284	\$ -	\$ 183,140	\$ 122,238	\$ 40,101	\$ 535,763
Accounts receivable						
Due from other governments	-	63,162	-	-	47,943	111,105
Due from other funds	101,968	-	-	-	-	101,968
<b>TOTAL ASSETS</b>	<b>\$ 292,252</b>	<b>\$ 63,162</b>	<b>\$ 183,140</b>	<b>\$ 122,238</b>	<b>\$ 88,044</b>	<b>\$ 748,836</b>
<b>LIABILITIES AND FUND BALANCE</b>						
<b>LIABILITIES</b>						
Current liabilities						
Accounts payable	\$ 15,684	\$ -	\$ -	\$ -	\$ -	\$ 15,684
Accrued liabilities	212,090	-	-	-	10,277	222,367
Due to other funds	-	63,162	-	-	38,806	101,968
<b>TOTAL LIABILITIES</b>	<b>227,774</b>	<b>63,162</b>	<b>-</b>	<b>-</b>	<b>49,083</b>	<b>340,019</b>
<b>FUND BALANCES</b>						
Restricted	-	-	183,140	122,238	42,729	348,107
Unassigned (deficit)	64,478	-	-	-	(3,768)	60,710
<b>TOTAL FUND BALANCES (DEFICIT)</b>	<b>64,478</b>	<b>-</b>	<b>183,140</b>	<b>122,238</b>	<b>38,961</b>	<b>408,817</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 292,252</b>	<b>\$ 63,162</b>	<b>\$ 183,140</b>	<b>\$ 122,238</b>	<b>\$ 88,044</b>	<b>\$ 748,836</b>

**21<sup>st</sup> Century Public Academy**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Reconciliation of the Balance Sheet – Governmental Funds –**  
**to the Statement of Net Position**  
**Year Ended June 30, 2019**

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**Total Fund Balance - Governmental Funds**  
**(Governmental Fund Balance Sheet)**

\$ 408,817

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.

The cost of capital assets is	2,038,260
Accumulated depreciation is	<u>(221,875)</u>
 Total capital assets	 1,816,385

Deferred inflows and outflows of resources related to the net pension liability and not reported in the funds.

Deferred outflows of resources	1,286,524
Deferred inflows of resources	<u>(345,504)</u>

Deferred inflows and outflows of resources related to the net other post-employment benefits liability and not reported in the funds.

Deferred outflows of resources	24,129
Deferred inflows of resources	<u>(330,150)</u>

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

Long-term and other liabilities at year end consist of:

Net pension liability	(4,329,634)
Net other post-employment benefits liability	<u>(1,164,055)</u>

**Net Position of Governmental Activities (Statement of Net Deficit)**

\$ (2,633,488)

**21<sup>st</sup> Century Public Academy**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds**  
**Year Ended June 30, 2019**

	11000	Major Fund 31400 Legislative Capital Outlay	Major Fund 31600 Capital Improvements HB-33	Major Fund 31701 Capital Improvements SB-9 (Local)	Non-Major Funds	Governmental Funds Total
	General					
<b>REVENUES</b>						
Property taxes	\$ -	\$ -	\$ 163,909	\$ 80,740	\$ -	\$ 244,649
Local and county sources	28,831	-	-	-	6,015	34,846
State sources	2,359,232	69,117	-	-	190,667	2,619,016
Federal sources	-	-	-	-	126,868	126,868
Total revenues	2,388,063	69,117	163,909	80,740	323,550	3,025,379
<b>EXPENDITURES</b>						
Current:						
Instruction	1,399,569	-	-	-	59,758	1,459,327
Support services:						
Students	190,738	-	-	-	72,349	263,087
Instruction	19,356	-	-	-	-	19,356
General administration	82,080	-	1,355	478	-	83,913
School administration	86,482	-	-	-	-	86,482
Central services	152,939	-	-	-	-	152,939
Operations and maintenance of plant	322,318	-	-	-	-	322,318
Other support services	2,606	-	-	-	-	2,606
Operation of non-instructional services:						
Food services operations	-	-	-	-	5,944	5,944
Community services operations	12,072	-	-	-	-	12,072
Facilities, supplies, & materials	-	69,117	31,294	48,507	179,960	328,878
Total expenditures	2,268,160	69,117	32,649	48,985	318,011	2,736,922
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES</b>	119,903	-	131,260	31,755	5,539	288,457
<b>FUND BALANCES, BEGINNING OF YEAR</b>	(55,425)	-	51,880	90,483	33,422	120,360
<b>FUND BALANCES, END OF YEAR (DEFICIT)</b>	\$ 64,478	\$ -	\$ 183,140	\$ 122,238	\$ 38,961	\$ 408,817

**21<sup>st</sup> Century Public Academy**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Reconciliation of the Statement of Revenues, Expenditures**  
**and Changes in Fund Balances – Governmental Funds**  
**to the Statement of Activities**  
**Year Ended June 30, 2019**

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**Net Changes in Fund Balances - Total Governmental Funds**  
**(Statement of Revenues, Expenditures, and Changes in**  
**Fund Balances)**

\$ 288,457

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

In the Statement of Activities, certain operating expenses  
are measured by the amounts earned during the year.  
In the Governmental Funds, however, expenditures for  
these items are measured by the amounts of financial resources used  
(essentially, the amounts actually paid).

Expenses related to the net pension liability not reported in the funds. (661,410)

Expenses related to the net other post-employment benefits liability  
not reported in the funds. 31,877

Governmental Funds report capital outlays as expenditures. However,  
in the Statement of Activities, the cost of those assets is allocated  
over their estimated useful lives and reported as depreciation expense.  
In the current period, these amounts were:

Capital outlay	61,550
Depreciation expense	<u>(113,880)</u>

Excess of depreciation expense over capital outlay (52,330)

**Change in Net Deficit of Governmental Activities**  
**(Statement of Activities)**

\$ (393,406)

**21<sup>st</sup> Century Public Academy**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**General Fund (Fund 11000)**  
**Statement of Revenues, Expenditures and Changes in Fund Balance –**  
**Budget (Budgetary Basis) and Actual**  
**Year Ended June 30, 2019**

	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
<b>REVENUES</b>				
Local and county sources	\$ -	\$ 27,520	\$ 28,831	\$ 1,311
State sources	2,181,589	2,380,071	2,359,232	(20,839)
Total revenues	2,181,589	2,407,591	2,388,063	(19,528)
<b>EXPENDITURES</b>				
Current:				
Instruction	1,492,153	1,495,546	1,417,987	77,559
Support services:				
Students	174,147	203,503	190,738	12,765
Instruction	14,876	23,676	19,356	4,320
General administration	99,784	99,784	83,334	16,450
School administration	151,124	88,560	86,482	2,078
Central services	156,051	148,228	148,104	124
Operation and maintenance of plant	107,734	323,809	319,641	4,168
Other support services	-	2,823	2,606	217
Operation of non-instructional services:				
Community services operations	8,596	17,538	12,072	5,466
Total expenditures	2,204,465	2,403,467	2,280,320	123,147
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	(22,876)	4,124	107,743	103,619
<b>DESIGNATED CASH</b>	22,876	(4,124)	-	4,124
<b>NET CHANGES IN FUND BALANCES</b>	\$ -	\$ -	107,743	\$ 107,743
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			12,160	
<b>NET CHANGES IN FUND BALANCES</b>			\$ 119,903	

**21<sup>st</sup> Century Public Academy**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Legislative Capital Outlay (Fund 31400) Statement of Revenues, Expenditures**  
**and Changes in Fund Balance – Budget (budgetary basis) and Actual**  
**Year Ended June 30, 2019**

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	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts	Final Budget
			(Budgetary Basis)	Positive (Negative)
<b>REVENUES</b>				
State sources	\$ 55,950	\$ 97,680	\$ 5,955	\$ (91,725)
Total revenues	55,950	97,680	5,955	(91,725)
<b>EXPENDITURES</b>				
Current:				
Support services:				
State capital outlay	55,950	97,680	69,117	28,563
Total expenditures	55,950	97,680	69,117	28,563
<b>DEFICIENCY OF REVENUES</b>				
<b>UNDER EXPENDITURES</b>	-	-	(63,162)	(63,162)
<b>NET CHANGES IN FUND BALANCES</b>	<u>\$ -</u>	<u>\$ -</u>	(63,162)	<u>\$ (63,162)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			63,162	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ -</u>	

**21<sup>st</sup> Century Public Academy**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Capital Improvements HB-33 (Fund 31600)**  
**Statement of Revenues, Expenditures and Changes in Fund Balance –**  
**Budget (Budgetary Basis) and Actual**  
**Year Ended June 30, 2019**

	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts	Final Budget
			(Budgetary Basis)	Positive (Negative)
<b>REVENUES</b>				
Federal sources	\$ 160,536	\$ 160,536	\$ 166,364	\$ 5,828
Total revenues	<u>160,536</u>	<u>160,536</u>	<u>166,364</u>	<u>5,828</u>
<b>EXPENDITURES</b>				
Current:				
Support services:				
General administration	1,605	1,605	1,355	250
Capital outlay	<u>201,231</u>	<u>201,231</u>	<u>31,294</u>	<u>169,937</u>
Total expenditures	<u>202,836</u>	<u>202,836</u>	<u>32,649</u>	<u>170,187</u>
<b>EXCESS (DEFICIENCY) OF REVENUES</b>				
<b>OVER (UNDER) EXPENDITURES</b>	(42,300)	(42,300)	133,715	176,015
<b>DESIGNATED CASH</b>	<u>42,300</u>	<u>42,300</u>	<u>-</u>	<u>(42,300)</u>
<b>NET CHANGES IN FUND BALANCES</b>	<u>\$ -</u>	<u>\$ -</u>	133,715	<u>\$ 133,715</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			(2,455)	
Adjustments to expenditures			<u>-</u>	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ 131,260</u>	



**21<sup>st</sup> Century Public Academy**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Capital Improvements SB-9 Local (Fund 31701)**  
**Statement of Revenues, Expenditures and Changes in Fund Balance –**  
**Budget (Budgetary Basis) and Actual**  
**Year Ended June 30, 2019**

	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts	Final Budget
			(Budgetary Basis)	Positive (Negative)
<b>REVENUES</b>				
Property taxes	\$ 79,250	\$ 79,250	\$ 81,943	\$ 2,693
Total revenues	79,250	79,250	81,943	2,693
<b>EXPENDITURES</b>				
Current:				
Support services:				
General administration	800	800	478	322
Facilities, supplies, & materials	99,049	99,049	48,507	50,542
Total expenditures	99,849	99,849	48,985	50,864
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	(20,599)	(20,599)	32,958	53,557
<b>DESIGNATED CASH</b>	20,599	20,599	-	(20,599)
<b>NET CHANGES IN FUND BALANCES</b>	\$ -	\$ -	32,958	\$ 32,958
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			(1,203)	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			\$ 31,755	

**21<sup>st</sup> Century Public Academy**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Statement of Fiduciary Assets and Liabilities – Agency Funds**  
**June 30, 2019**

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	Agency Funds
<b>ASSETS</b>	
Cash and Cash Equivalents	\$ 37,488
<b>TOTAL ASSETS</b>	<u>\$ 37,488</u>
<b>LIABILITIES</b>	
Deposits Held for Others	\$ 37,488
<b>TOTAL LIABILITIES</b>	<u>\$ 37,488</u>

**21<sup>st</sup> Century Public Academy**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Notes to Financial Statements**

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**Note 1 – Summary of Significant Accounting Policies**

21<sup>st</sup> Century Public Academy (the School), organized under the laws of the State of New Mexico, operates under the governing council-Director form of government. The School is a component unit of the Albuquerque Municipal School District No. 12, as the District is the authorizer of the School, however, the operations of the entities is separate and distinct. The System provides public education opportunities for children from first through twelfth grade, including but not limited to classroom and vocational studies; as well as school oriented social and athletic activities.

The financial statements of the School have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The GASB periodically updates its codification of the existing Governmental Accounting and Financial Reporting Standards which, along with subsequent GASB pronouncements (Statements and Interpretations), constitutes GAAP for governmental units.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements. Cutler Charitable Foundation (the Foundation) is considered to be a component unit of the School as the Foundation's financial statements are considered material to the financial statements of the School and the Foundation is considered to be legally separate from the School. The Foundation is discretely presented from the School on the government-wide financial statements. The School has a second foundation, 21<sup>st</sup> Century Public Academy Foundation; however, activity was minimal and not presented herein.

**Government-Wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment such as the collection of cafeteria fees and lost books, etc. and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment such as in IDEA-B or state programs such as HB-33 and SB-9.

# **21<sup>st</sup> Century Public Academy**

## **(A Component Unit of Albuquerque Municipal School District No. 12)**

### **Notes to Financial Statements**

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#### **Note 1 – Summary of Significant Accounting Policies (continued)**

Taxes and other items not properly included among program revenues are reported instead as general revenues.

Those revenues susceptible to accrual are property taxes, state shared taxes, investment income and charges for services. In accordance with GASB Statement 33, estimated property, and other taxes that are not available are called unavailable revenue and shown as a deferred inflow of resources. All other revenues are recognized when they are received and are not susceptible to accrual, because they are usually not measurable until payment is actually received. Expenditures are recorded as liabilities when they are incurred.

Property taxes are collected by the Bernalillo and Sandoval County Treasurers and remitted to the School. Property tax revenue is recognized at the time of receipt or earlier if accrual criteria are met. The School's accounting policy is to defer property taxes that are not collected within 60 days after fiscal year end since delinquent property taxes are not available to finance current fiscal year School operations. Delinquent property taxes collected in future periods will be recognized as revenue when collected.

Unavailable revenues arise when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Unearned revenues arise when resources are received by the School before it has a legal claim to them, as when grant monies are received prior to incurring the qualifying expenditures. In subsequent periods when both revenue recognition criteria are met or when the School has a legal claim to the resources, the revenue is recognized.

#### **Other Financing Sources (Uses)**

Transfers between funds that are not expected to be repaid (or any other types, such as capital lease transactions, sale of capital assets, debt extinguishments, long-term debt proceeds, et cetera) are accounted for as other financing sources (uses). These other financing sources (uses) are recognized at the time the underlying events occur.

#### **Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the period for which the taxes are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

**21<sup>st</sup> Century Public Academy**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Notes to Financial Statements**

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**Note 1 – Summary of Significant Accounting Policies (continued)**

Ad valorem taxes (property taxes), and interest associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met and the susceptible to accrual criteria have been met. All other revenue items are considered to be measurable and available only when cash is received.

Governmental funds are used to account for the School's general government activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general capital assets, and the servicing of general long-term debt. Governmental funds include:

The General Fund is the primary operating fund of the School, and accounts for all financial resources, except those required to be accounted for in other funds.

The Special Revenue Funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

The Capital Projects Funds account for the acquisition of capital assets or construction of major capital projects not being financed by proprietary or nonexpendable trust funds.

Under the requirements of GASB Statement No. 34, the School is required to present certain of its governmental funds as major funds based upon certain criteria. The major funds presented in the fund financial statements are identified below (in addition to the General Fund).

The General Fund (11000) is the primary operating fund of the School, and accounts for all financial resources, except those required to be accounted for in other funds

Special Revenue Funds – Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

The Instructional Materials Fund (14000) is used to account for the monies received from the Public Education Department (PED) for the purposes of purchasing instructional materials (books, manuals, periodicals, etc.) used in the education of students.

The Food Service Fund (21000) is used to account for the cost of operating a student breakfast, lunch, snack bar and summer lunch program and is financed with federal grants and fees paid by program users.

The IASA Title I Fund (24101) is used to provide compensatory education services to educationally deprived school children (including private school pupils) in low income areas (P.L. 103-382).

# 21<sup>st</sup> Century Public Academy

## (A Component Unit of Albuquerque Municipal School District No. 12)

### Notes to Financial Statements

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#### Note 1 – Summary of Significant Accounting Policies (continued)

The Entitlement IDEA-B Fund (24106) is used to account for federal resources administered by the public education department to provide for special educational needs of handicapped 6-21 year olds under Public Law (PL) 91-230, 93-380, 94-142, 99-457, 100-637, and 100-476.

English Language Acquisition (24153) is used to support Alternative Language Services. Funding will support professional development for teachers.

Teacher/Principal Training and Recruiting Fund (24154) – To improve the skills of teachers and the quality of instruction in mathematics and science, and also to increase the accessibility of such instruction to all students.

Title XIX Medicaid 3/21 Years Fund (25153) – To account for a program providing school-based screening, diagnostic services and other related health services and administrative activities in conformance with the approved Medicaid State Plan in order to improve health and developmental outcomes for children.

Golden Apple Foundation Fund (26163) – To support such teachers through scholarships, professional development and awards.

Target School Grants Fund (26211) – This fund is an award from the Target Stores Corporation. This award can be used to support the school in any manner to enhance the learning quality of the students.

Capital Projects Funds – Capital Projects Funds account for the acquisition of capital assets or construction of major capital projects not being financed by proprietary or nonexpendable trust funds.

The Public School Capital Outlay Fund (31200) is used to account for monetary assistance received by the public school capital outlay council for educational facility lease/rent payments.

The Legislative Capital Outlay Fund (31400) is used to account for special appropriations monies received from the State of New Mexico under Chapter 4, Laws of 1996. **This is a Major Fund.**

The Capital Improvements HB-33 Fund (31600) is used to account for erecting, remodeling, making additions to and furnishing of school buildings, or purchasing or improving school grounds or any combination thereof as identified by the local school board. Financing is provided by the State of New Mexico's State Equalization Matching and a special tax levy as authorized by the Public School District Capital Improvements Act. (22-25-1 to 22-25-10, NMSA 1978). **This is a Major Fund.**

The Capital Improvements SB-9 Fund (31700) is used to account for erecting, remodeling, making additions to and furnishing of school buildings, or purchasing or improving school grounds or any combination thereof as identified by the local school board. Financing is provided by a special tax levy as authorized by the Public School District Capital Improvements Act. (22-25-1 to 22-25-10, NMSA 1978)

**21<sup>st</sup> Century Public Academy**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Notes to Financial Statements**

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**Note 1 – Summary of Significant Accounting Policies (continued)**

The Capital Improvements SB-9 Local Fund (31701) is used to account for erecting, remodeling, making additions to and furnishing of school buildings, or purchasing or improving school grounds or any combination thereof as identified by the local school board. Financing is provided by a special tax levy as authorized by the Public School District Capital Improvements Act. (22-25-1 to 22-25-10, NMSA 1978) **This is a Major Fund.**

Additionally, the School reports the following fund type:

Fiduciary Funds are used to account for assets held by the School as an agent for individuals, private organizations or other governments. Agency Funds are custodial in nature (assets equal liabilities) and do not present results of operations or have a measurement focus. These funds relate primarily to the activities of individual schools. While these funds are under the supervision of the School and enhance the School's educational programs, they are funds of the individual schools and/or their student bodies and are not available for use by the School.

The Statement of Net Position and the Statement of Activities were prepared using the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, and liabilities resulting from non-exchange transactions are recognized in accordance with the requirements of GASB Statement No. 33 "Accounting and Financial Reporting for Non-exchange Transactions."

**Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position or Equity**

**Cash and Cash Equivalents**

Policies regarding cash and cash equivalents are approved by the School's Governing Council and are governed by New Mexico statute. Such policies allow deposits or investments in certificates of deposit, savings accounts, overnight repurchase agreements, various obligations of the U.S. Government or its agencies and the New Mexico State Treasurer's Local Government Short Term Investment Fund. Such deposits and investments must be made through a State or Federally chartered bank or savings and loan association which is insured by the Federal Deposit Insurance Commission (FDIC) and which is within the geographic boundaries of the School, or with the New Mexico State Treasurer. The School's cash and cash equivalents are considered to be cash on hand and demand deposits.

Collateral is required for at least 50% of deposits that are not insured by the FDIC, with the exception of repurchase agreements. These are required to have collateral of at least 102%. Obligations that may be pledged as collateral are obligations of the U.S. Government, its agencies, and state and local governments. Collateral is held in safekeeping at depository institutions in the name of the School.

# 21<sup>st</sup> Century Public Academy

## (A Component Unit of Albuquerque Municipal School District No. 12)

### Notes to Financial Statements

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#### Note 1 – Summary of Significant Accounting Policies (continued)

##### Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year is referred to as interfund receivables and interfund payables.

All receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible. The allowance for doubtful accounts is based on management's assessment of the collectability of specific accounts, the aging of accounts receivable and historical experience.

Certain Special Revenue funds are administered on a reimbursement method of funding; other funds are operated on a cash advance method of funding. The funds incurred the cost and submitted the necessary request for reimbursement or advance, respectively.

##### Capital Assets

Capital assets costing more than \$5,000 are recorded at historical cost and depreciated over their estimated useful lives (with no salvage value). Donated capital assets valued at more than \$5,000 are recorded at the time of acquisition at estimated fair value plus ancillary charges. Estimated useful life is management's estimate of how long the asset is expected to meet service demands. 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.

Capital assets include land and land improvements, buildings and building improvements, furniture, fixtures, equipment, machinery and vehicles. Capital assets are used in operations and have a useful life of more than one year and a cost exceeding established capitalization thresholds. The School does not own any infrastructure assets such as roads, bridges, tunnels, drainage systems, water and sewer systems, dams and lighting systems.

Capital assets are reported net of accumulated depreciation in the statement of net position. Capital assets that are not being depreciated, such as land, are reported separately for significant amounts.

The following are the School's estimated useful lives:

Computer Equipment and Business Machines	5 Years	Improvements to Land	20 Years
General Equipment and Musical	8 Years	Improvements to Buildings	20 Years
Vehicles, Trucks, and Trailers	8 Years	Portable School Buildings	25 Years
Furniture, Major Appliances, Large	10 Years	Buildings	40 Years

Depreciation was allocated to the various functions based upon originating purchasing source where identifiable. Unallocated depreciation was recorded in the statement of activities.

Project costs are accounted for in a construction in progress account until the asset is placed in use.



**Note 1 – Summary of Significant Accounting Policies (continued)**

**Accrued Salaries**

Certain employees of the School (primarily school teachers and support staff) work nine months of the 12-month fiscal year. The School disburses payroll to such employees throughout the entire 12-month period. Accordingly, salaries payable included as accrued liabilities in the accompanying financial statements include accrued salaries for services performed through June 30, 2019 for these employees. The accrued salaries will be paid within two months after the end of the fiscal year.

**Compensated Absences**

In the event of termination or retirement, the School Principal may be paid up to \$5,000 of accumulated unused vacation leave. Accordingly, accumulated vacation leave is recorded as if fully vested. The vested vacation leave payable is calculated using current pay levels and is recorded in the government-wide financial statements.

**Long-term Obligations**

In the government-wide fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. During the year, the Foundation recognized \$386,115 in interest expense on long-term debt, which included \$0 in accrued interest payable as of June 30, 2019.

**Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The School is reporting \$1,286,524 related to the pension plan and \$23,972 related to the other post-employment benefits plan in this category as of June 30, 2019.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The School is reporting \$345,504 related to the pension plan and \$330,150 related to the other post-employment benefits plan in this category as of June 30, 2019.

**Fund Balance**

The difference between assets and liabilities in the governmental fund financial statements are among the most widely and frequently used information in state and local government financial reports.

# 21<sup>st</sup> Century Public Academy

## (A Component Unit of Albuquerque Municipal School District No. 12)

### Notes to Financial Statements

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#### Note 1 – Summary of Significant Accounting Policies (continued)

GASB Statement No. 54 distinguishes fund balances based on the relative strength of the constraints that control the purposes for which specific amounts can be spent. Beginning with the most binding constraints, fund balance amounts are reported in the following classifications:

- **Nonspendable** – portion of net resources that cannot be spent because they are either a) not in spendable form or b) legally or contractually required to be maintained intact.
- **Restricted** – amounts constrained by external parties, constitutional provision, or enabling legislation.
- **Committed** – amounts constrained by a government using its highest level of decision-making authority. The Governing Council is the highest level of decision making authority. Formal Governing Council action, through a resolution creates a commitment.
- **Assigned** – amounts a government intends to use for a particular purpose. Intent should be expressed by a) the governing body or b) a body or official who has been delegated.
- **Unassigned** – amounts that are not constrained at all will be reported in the general fund.

#### Net Position (Deficit)

The government-wide statements utilize a net position presentation categorized as follows:

Net investment in capital assets – This category reflects the portion of net position that are associated with net capital assets less outstanding capital asset related debt.

Restricted Net Position – For the government-wide statement of net position, net position is reported as restricted when constraints placed on its use are either:

1. Externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments; or
2. Imposed by law through constitutional provisions or enabling legislation.

Unrestricted net position – This category reflects net position of the School not restricted for any project or other purpose.

The School's policy is to apply restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position are available. The School's restricted fund balances for capital projects represent those imposed by law through enabling legislation. When an expenditure is incurred for which committed, assigned, and/or unassigned amounts of funding are available, funds are applied in that respective order.

**21<sup>st</sup> Century Public Academy**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Notes to Financial Statements**

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**Note 1 – Summary of Significant Accounting Policies (continued)**

**Interfund Transactions**

Reciprocal and non-reciprocal transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund from expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/ expenses in the fund that is reimbursed. All other interfund transactions, except reciprocal and non-reciprocal transactions and reimbursements, are reported as transfers.

**Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**State Equalization Guarantee**

School districts and Charter Schools in the State of New Mexico receive a 'state equalization guarantee distribution' which is defined as "that amount of money distributed to each school district or charter school to ensure that the school district's or charter school operating revenue, including its local and federal revenues as defined (22-8-25, NMSA 1978) is at least equal to the school district's or charter school's program cost.

A school district's charter school's program costs are determined through the use of various formulas using 'program units' which take into consideration 1) early childhood education; 2) basic education; 3) special education; 4) bilingual-multicultural education; 5) size, etc. Payment is made from the public school fund under the authority of the Director of Public School Finance. The School received \$2,359,232 in state equalization guarantee distributions during the year ended June 30, 2019.

**Revenues**

**Property Tax**

The School receives mill levy and ad valorem tax revenues primarily for capital outlay purposes. Revenues are recognized for governmental purposes when they are assessed and for fund purposes when they are measurable and available. The School records only the portion of the taxes considered to be 'measurable' and 'available'. Descriptions of the individual capital outlay funds contained in these financial statements include information regarding the authority for the collection and use of these taxes.

An enforceable lien is attached on property as of January 1st. Tax notices are sent to property owners by November 1st of each year, to be paid in whole or in two installments by November 10th and April 10th of each year. The County collects County, City, and School taxes and distributes collections to each fund once per month.

**Instructional Materials**

The New Mexico State Public Education Department (PED) receives federal mineral leasing funds from which it makes annual allocations to the various school districts and charter schools for the purchase of educational materials. These funds are restricted for the purchase of instructional materials. Allocations received from the State for the year ended June 30, 2019 totaled \$10,707.

# **21<sup>st</sup> Century Public Academy**

## **(A Component Unit of Albuquerque Municipal School District No. 12)**

### **Notes to Financial Statements**

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#### **Note 1 – Summary of Significant Accounting Policies (continued)**

##### **Public School Capital Outlay**

Under the provisions of Chapter 22, Article 24, NMSA 1978 a public school capital outlay fund was created. The money in the fund may be used only for capital expenditures deemed by the public school capital outlay council necessary for an adequate educational program, and capital outlay expenditures are limited to the purchase, or construction of temporary or permanent classrooms.

The council shall approve an application for grant assistance from the fund when the council determines that:

1. A critical need exists requiring action;
2. The residents of the school district or charter school have provided all available resources to the district to meet its capital outlay requirements;
3. The school district or charter school has used its resources in a prudent manner;
4. The District is in a county or counties which have participated in the reappraisal program and the reappraised values are on the tax rolls, or will be used for the tax year 1979 as certified by the property tax division; and
5. The school district or charter school has provided insurance for buildings of the school district or charter school in accordance with the provisions of Section 13-5-3, NMSA 1978.

The council shall consider all applications for assistance from the fund and after public hearing shall either approve or deny the application. Applications for grant assistance shall only be accepted by the council after a district or charter school has complied with the provisions of this section. The council shall list all applications in order of priority and all allocations shall be made on a priority basis. Money in the fund shall be disbursed by warrant of the Department of Finance and Administration on vouchers signed by the Secretary of Finance and Administration following certification by the council that the application has been approved. Allocations received for the year ended June 30, 2019 are \$179,645.

##### **Federal Grants**

The School receives revenues from various Federal departments (both direct and indirect), which are legally restricted to expenditures for specific purposes. These programs are reported as Special Revenue Funds. Each program operated under its own budget, which has been approved by the Federal Department or the flow through agency (usually the New Mexico Department of Education). The various budgets are approved by the Local School Board and the New Mexico Public Education Department.

##### **Allocation of Indirect Expenses**

The School reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. The School does not currently employ indirect cost allocation systems. Depreciation expense not charged to a specific function is identified as unallocated on the statement of activities.

**Note 1 – Summary of Significant Accounting Policies (continued)**

**Pensions**

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Educational Retirement Board (ERB) and additions to/deductions from ERB's fiduciary net position have been determined on the same basis as they are reported by ERB, 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.

**Budgetary Information**

The following procedures are utilized to establish the School's budget:

1. Subsequent to January 31, and prior to June 1, School management submits to the Governing Council a proposed budget for the fiscal year which commences on July 1. The budget includes an estimate of revenues and a proposed expenditure plan.
2. The proposed budget is presented at meetings subject to the Open Meetings Act of New Mexico, and the public is invited to comment.
3. The School is required to submit to the State of New Mexico, Public Education Department School Budget & Financial Analysis Unit (SBFAU) a balanced budget for the fiscal year which commences on July 1.
4. Based on criteria set by the SBFAU, the School undergoes either a formal technical review of the proposed budget or a more informal phone review each year. Subsequent to this review, the local Governing Council approves a budget resolution to adopt the proposed budget subject to any technical adjustments by SBFAU. The final budget as approved by SBFAU is provided to the Governing Council for information purposes only.
5. The budget is adjusted throughout the fiscal year based upon changes in programmatic needs. Budgetary control is at the function level; over-expenditure of a function is not allowed per NMAC 6.20.2.9.A.
6. Budgets for the General Fund, Special Revenue Funds and Capital Projects Funds are adopted on a basis consistent with Supplement 1 Budget Preparation and Maintenance of the "Manual of Procedures for Uniform Financial Accounting and Budgeting for School Districts". Budgetary amounts for the Debt Service Fund are based upon the issuance of general obligation bonds.
7. Budgeted amounts are as originally adopted or as amended by the SBFAU.

For budgetary purposes, expenditures include amounts paid in the fiscal year, adjusted for the effects of liabilities paid within ten days of fiscal year-end and unpaid salaries and benefits attributable to services provided during the school year. The Governing Council must approve amendments to the appropriated budget when the budgeted fund balance differs from the actual fund balance at the end of the fiscal year. New Mexico state law prohibits a Governmental Agency from exceeding the appropriated budget.

# **21<sup>st</sup> Century Public Academy**

## **(A Component Unit of Albuquerque Municipal School District No. 12)**

### **Notes to Financial Statements**

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#### **Note 1 – Summary of Significant Accounting Policies (continued)**

The Statements of Revenues, Expenditures and Changes in Fund Balance – Budget (Non-GAAP Budgetary Basis) and Actual present comparisons of the legally adopted budget with actual data on a budgetary basis.

Since accounting principles applied for purposes of developing data on a budgetary basis differ significantly from those used to present financial statements in conformity with generally accepted accounting principles, a reconciliation of resultant basis, perspective, equity and timing differences in the excess (deficiency) of revenues and other sources of financial resources for the year ended June 30, 2019 is presented with each fund's Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis).

1. Revenues are recorded when received in cash (budgetary) as opposed to when susceptible to accrual (GAAP); and
2. Generally, expenditures are recorded when paid in cash (budgetary) as opposed to when susceptible to accrual (GAAP). However, budgetary expenditures include amounts for salaries and benefits attributable to services provided during the fiscal year.

#### **Note 2 – Cash and Cash Equivalents**

State statutes authorize the investment of charter school funds in a wide variety of instruments, including certificates of deposit and other similar obligations, state investment pool, money market accounts, and United States Government obligations. All invested funds of the charter schools properly followed State investment requirements as of June 30, 2019.

Deposits of funds may be made in interest or non-interest bearing checking accounts in one or more banks or savings and loan associations within the geographical boundaries of the charter school. Deposits may be made to the extent that they are insured by an agency of the United States or by collateral deposited as security or by bond given by the financial institution.

The rate of interest in non-demand interest-bearing accounts shall be set by the State Board of Finance, but in no case shall the rate of interest be less than one hundred percent of the asked price on United States treasury bills of the same maturity on the day of deposit.

Excess of funds may be temporarily invested in securities which are issued by the State or by the United States government, or by their departments or agencies, and which are either direct obligations of the State or the United States or are backed by the full faith and credit of those governments.

The collateral pledged is listed on the Schedule of Collateral Pledged by Depository for Public Funds in this report. The types of collateral allowed are limited to direct obligations of the United States Government and all bonds issued by any agency, district or political subdivision of the State of New Mexico.

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**Note 2 – Cash and Cash Equivalents (continued)**

According to the FDIC, public unit deposits are funds owned by the public unit. Time deposits, savings deposits and interest-bearing NOW accounts of a public unit in an institution in the same state will be insured up to \$250,000 in aggregate and separate from the \$250,000 coverage for public unit demand deposits at the same institution.

**Deposits**

New Mexico State Statutes require collateral pledged for deposits in excess of the federal deposit insurance to be delivered, or a joint safekeeping receipt be issued, to the Schools for at least one-half of the amount on deposit with the institution. The Schedule of Collateral Pledged by Depository for Public Funds listed in the financial statements for the School will meet the State of New Mexico, Office of the State Auditor's requirements in reporting the insured portion of the deposits. The Foundation is not subject to the same statutory requirements of the School.

**Custodial Credit Risk**

Custodial credit risk is the risk that, in the event of a bank failure, the government's deposits may not be returned to it. The School does not have a deposit policy for custodial credit risk, other than following state statutes as put forth in the Public Money Act (Section 6-10-1 to 6-10-63, NMSA 1978). At June 30, 2019, the school is not exposed to custodial credit risk as all deposits are either insured or collateralized.

**Note 3 – Accounts Receivable**

As of June 30, 2019, accounts receivable consists of the following:

Intergovernmental	\$ 111,104
Total	<u>\$ 111,104</u>

The above receivables are deemed to be fully collectible.

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**Note 4 – Capital Assets**

A summary of capital assets and changes occurring during the year ended June 30, 2019 follows:

Primary Government Activities	Balance June 30, 2018 As restated	Additions	Deletions	Balance June 30, 2019
<b>Cost</b>				
Buldings and building improvements	\$ 1,708,200	\$ 61,550	\$ -	\$ 1,769,750
Furniture, fixtures, and equipment	15,642	-	-	15,642
Construction in progress	252,868	-	-	252,868
<b>Total</b>	<b>1,976,710</b>	<b>61,550</b>	<b>-</b>	<b>2,038,260</b>
<b>Accumulated Depreciation</b>				
Buldings and building improvements	(92,353)	(113,880)	-	(206,233)
Furniture, fixtures, and equipment	(15,642)	-	-	(15,642)
<b>Total</b>	<b>(107,995)</b>	<b>(113,880)</b>	<b>-</b>	<b>(221,875)</b>
<b>Net total - primary government</b>	<b>\$ 1,868,715</b>	<b>\$ (52,330)</b>	<b>\$ -</b>	<b>\$ 1,816,385</b>

Component Unit	Balance June 30, 2018 As restated	Additions	Deletions	Balance June 30, 2019
<b>Cost</b>				
Land	\$ 1,800,000	\$ -	\$ -	\$ 1,800,000
Building/leasehold improvements	3,948,707	-	-	3,948,707
Construction in progress	-	3,110,241	-	3,110,241
<b>Total</b>	<b>5,748,707</b>	<b>3,110,241</b>	<b>-</b>	<b>8,858,948</b>
<b>Accumulated Depreciation</b>				
Building/leasehold improvements	-	(263,247)	-	(263,247)
<b>Total</b>	<b>-</b>	<b>(263,247)</b>	<b>-</b>	<b>(263,247)</b>
<b>Net total - primary government</b>	<b>\$ 5,748,707</b>	<b>\$ 2,846,994</b>	<b>\$ -</b>	<b>\$ 8,595,701</b>

Primary Government depreciation expense for the year ended June 30, 2019 was charged to the following functions:

Facilities, supplies, & materials	113,880
<b>Total</b>	<b>\$ 113,880</b>



## **Note 5 – Pensions**

### **General Information about the Pension Plan**

**Plan Description** – The New Mexico Educational Retirement Act (ERA) was enacted in 1957. The act created the Educational Employees Retirement Plan (Plan) and, to administer it, the New Mexico Educational Retirement Board (NMERB). The Plan is included in NMERB's comprehensive annual financial report. The report can be found on NMERB's web site at [https://www.nmerb.org/Annual\\_reports.html](https://www.nmerb.org/Annual_reports.html).

The Plan is a cost-sharing, multiple-employer pension plan established to provide retirement and disability benefits for certified teachers and other employees of the state's public schools, institutions of higher learning, and state agencies providing educational programs. Additional tenets of the ERA can be found in Section 22-11-1 through 22-11-52, NMSA 1978, as amended.

The Plan is a pension trust fund of the State of New Mexico. The ERA assigns the authority to establish and amend benefit provisions to a seven-member Board of Trustees (Board); the state legislature has the authority to set or amend contribution rates and other terms of the Plan. NMERB is self-funded through investment income and educational employer contributions. The Plan does not receive General Fund Appropriations from the State of New Mexico.

All accumulated assets are held by the Plan in trust to pay benefits, including refunds of contributions as defined in the terms of the Plan. Eligibility for membership in the Plan is a condition of employment, as defined in Section 22-11-2, NMSA 1978. Employees of public schools, universities, colleges, junior colleges, technical-vocational institutions, state special schools, charter schools, and state agencies providing an educational program, who are employed more than 25% of a full-time equivalency, are required to be members of the Plan, unless specifically excluded.

**Pension Benefit** – A member's retirement benefit is determined by a formula which includes three component parts: 1) the member's final average salary (FAS), 2) the number of years of service credit, and 3) a 0.0235 multiplier. The FAS is the average of the member's salaries for the last five years of service or any other consecutive five-year period, whichever is greater.

**Summary of Plan Provisions for Retirement Eligibility** – For members employed before July 1, 2010, a member is eligible to retire when one of the following events occurs:

- The member's age and earned service credit add up to the sum of 75 or more,
- The member is at least sixty-five years of age and has five or more years of earned service credit, or
- The member has service credit totaling 25 years or more.

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#### **Note 5 – Pensions (continued)**

Chapter 288, Laws of 2009 changed the eligibility requirements for new members first employed on, or after, July 1, 2010 and before July 1, 2013. The eligibility for a member who either becomes a new member on or after July 1, 2010 and before July 1, 2013, or at any time prior to July 1, 2010 refunded all member contributions and then becomes re-employed after July 1, 2010 is as follows:

- The member's age and earned service credit add up to the sum of 80 or more,
- The member is at least sixty-seven years of age and has five or more years of earned service credit, or
- The member has service credit totaling 30 years or more.

Section 22-11-23.2, NMSA 1978 added eligibility requirements for new members who were first employed on or after July 1, 2013, or who were employed before July 1, 2013 but terminated employment and subsequently withdrew all contributions, and returned to work for an ERB employer on or after July 1, 2013. These members must meet one of the following requirements.

- The member's minimum age is 55, and has earned 30 or more years of service credit. Those who retire earlier than age 55, but with 30 years of earned service credit will have a reduction in benefits to the actuarial equivalent of retiring at age 55.
- The member's minimum age and earned service credit add up to the sum of 80 or more. Those who retire under the age of 65, and who have fewer than 30 years of earned service credit will receive reduced retirement benefits
- The member's age is 67, and has earned 5 or more years of service credit.

**Forms of Payment** – The benefit is paid as a monthly life annuity with a guarantee that, if the payments made do not exceed the member's accumulated contributions plus accumulated interest, determined as of the date of retirement, the balance will be paid in a lump sum to the member's surviving beneficiary.

**Benefit Options** – The Plan has three benefit options available.

- **Option A – Straight Life Benefit** – The single life annuity option has no reductions to the monthly benefit, and there is no continuing benefit due to a beneficiary or estate, except the balance, if any, of member contributions plus interest less benefits paid prior to the member's death.
- **Option B – Joint 100% Survivor Benefit** – The single life annuity monthly benefit is reduced to provide for a 100% survivor's benefit. The reduced benefit is payable during the life of the member, with the provision that, upon death, the same benefit is paid to the beneficiary for his or her lifetime. If the beneficiary predeceases the member, the member's monthly benefit is increased to the amount the member would have received under Option A Straight Life benefit. The member's increased monthly benefit commences in the month following the beneficiary's death.

**Note 5 – Pensions (continued)**

- **Option C – Joint 50% Survivor Benefit** – The single life annuity monthly benefit is reduced to provide for a 50% survivor's benefit. The reduced benefit is payable during the life of the member, with the provision that, upon death, the reduced 50% benefit is paid to the beneficiary for his or her lifetime. If the beneficiary predeceases the member, the member's monthly benefit is increased to the amount the member would have received under Option A Straight Life benefit. The member's increased monthly benefit commences in the month following the beneficiary's death.

**Disability Benefit** – An NMERB member is eligible for disability benefits if they have acquired at least ten years of earned service credit and is found totally disabled. The disability benefit is equal to 2% of the member's Final Average Salary (FAS) multiplied by the number of years of total service credits. However, the disability benefit shall not be less than the smaller of (a) one-third of the member's FAS or (b) 2% of the member's FAS multiplied by total years of service credit projected to age 60.

**Cost of Living Adjustment (COLA)** – All retired members and beneficiaries receiving benefits receive an automatic adjustment in their benefit on July 1 following the later of 1) the year a member retires, or 2) the year a member reaches age 65 (Tier 1 and Tier 2) or age 67 (Tier 3).

- Tier 1 membership is comprised of employees who became members prior to July 1, 2010
- Tier 2 membership is comprised of employees who became members after July 1, 2010, but prior to July 1, 2013
- Tier 3 membership is comprised of employees who became members on or after July 1, 2013

As of July 1, 2013, for current and future retirees the COLA is immediately reduced until the Plan is 100% funded. The COLA reduction is based on the median retirement benefit of all retirees excluding disability retirements. Retirees with benefits at or below the median and with 25 or more years of service credit will have a 10% COLA reduction; their average COLA will be 1.5%. Once the funding is greater than 90%, the COLA reductions will decrease. The retirees with benefits at or below the median and with 25 or more years of service credit will have a 5% COLA reduction; their average COLA will be 1.7%.

Members on disability retirement are entitled to a COLA commencing on July 1 of the third full year following disability retirement. A member on regular retirement who can prove retirement because of a disability may qualify for a COLA beginning July 1 in the third full year of retirement.

**Refund of Contributions** – Members may withdraw their contributions only when they terminate covered employment in the State and their former employer(s) certification determination has been received by NMERB. Interest is paid to members when they withdraw their contributions following termination of employment at a rate set by the Board. Interest is not earned on contributions credited to accounts prior to July 1, 1971, or for contributions held for less than one year.

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**Note 5 – Pensions (continued)**

**Contributions** – For the fiscal years ended June 30, 2019 and 2018, educational employers contributed to the Plan based on the following rate schedule.

Fiscal Year	Date Range	Wage Category	Member Rate	Employer Rate	Combined Rate	Increase Over Prior Year
2019	7/1/18 to 6/30/19	Over \$20k	10.7%	13.9%	24.6%	0.0%
2019	7/1/18 to 6/30/19	\$20k or less	7.9%	13.9%	21.8%	0.0%
2018	7/1/17 to 6/30/18	Over \$20k	10.7%	13.9%	24.6%	0.0%
2018	7/1/17 to 6/30/18	\$20k or less	7.9%	13.9%	21.8%	0.0%

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 year ended June 30, 2019, the School paid employee and employer contributions of \$164,393, which equal the amount of the required contributions for the fiscal year.

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions** – At June 30, 2019, the School reported a liability of \$4,329,634 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2017. The total pension liability was rolled-forward from the valuation date to the plan year ending June 30, 2018 using generally accepted actuarial principles. The roll-forward incorporates the impact of the new assumptions adopted by the Board on April 21, 2017. There were no other significant events of changes in benefit provisions that required an adjustment to the roll-forward liabilities as of June 30, 2018. Therefore, the employer's portion was established as of the measurement date of June 30, 2018. The School's proportion of the net pension liability was based on a projection of the School'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, 2018, the School's proportion was 0.03641%, which was a decrease of 0.00456% from its proportion measured as of June 30, 2017.

For the year ended June 30, 2019, the School recognized pension expense of \$661,410. At June 30, 2019, the School reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

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**Note 5 – Pensions (continued)**

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 3,160	\$ 82,400
Changes of assumptions	892,317	-
Net difference between projected and actual earnings on pension plan investments	9,585	-
Changes in proportion and differences between the employer's contributions and proportionate share of contributions	217,069	263,104
Employer's contributions subsequent to the measurement date	164,393	-
Total	<u>\$ 1,286,524</u>	<u>\$ 345,504</u>

Deferred outflows of resources related to pensions includes \$164,393 resulting from the School's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2019. 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 Ending June 30,	Amount
2020	\$ 564,175
2021	275,826
2022	(63,500)
2023	126

**Actuarial assumptions** – The total pension liability in the June 30, 2017 actuarial valuation was determined using the following significant actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.00%
Salary increases	Composed of 2.50% inflation, plus a 0.75% productivity increase rate, plus a step-rate promotional increase for members with less than 10 years of service.
Investment rate of return	7.25% compounded annually, net of expenses. This is made up of a 2.50% inflation rate and a 4.75 real rate of return.

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#### Note 5 – Pensions (continued)

Average of Expected	Fiscal year	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Remaining Service Lives	Service life in years	3.35	3.77	3.92	3.88

Mortality	<p><b>Healthy males:</b> Based on the RP-2000 Combined Healthy Mortality Table with White Collar adjustments, not set back. Generational mortality improvements with Scale BB from the table's base year of 2000.</p> <p><b>Healthy females:</b> Based on GRS Southwest Region Teacher Mortality Table, set back one year. Generational mortality improvements in accordance with Scale BB from the table's base year of 2012.</p> <p><b>Disabled males:</b> RP-2000 Disabled Mortality Table for males, set back three years, projected to 2016 with Scale BB.</p> <p><b>Disabled females:</b> RP-2000 Disabled Mortality Table for females, no set back, projected to 2016 with Scale BB.</p> <p><b>Active members:</b> RP-2000 Employee Mortality Tables, with males set back two years and scaled at 80%, and females set back five years and scaled at 70%. Static mortality improvement from the table's base year of 2000 to the year 2016 in accordance with Scale BB. No future improvement was assumed for preretirement mortality.</p>
Retirement Age	Experience-based table rates based on age and service, adopted by the Board on April 21, 2017 in conjunction with the six-year experience study for the period ending June 30, 2016.
Cost-of-living increases	1.90% per year, compounded annually; increases deferred until July 1 following the year a member retires, or the year in which a member attains the age of 65 (67 for Tier 3), whichever is later or, for disabled retirees, until July 1 of the third year following retirement.
Payroll growth	3.00% per year (with no allowance for membership growth).
Contribution accumulation	The accumulated member account balance with interest is estimated at the valuation date by assuming that member contributions increased 5.50% per year for all years prior to the valuation date. Contributions are credited with 4.00% interest, compounded annually, applicable to the account balances in the past as well as the future.
Disability incidence	Approved rates are applied to eligible members with at least 10 years of service.

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**Note 5 – Pensions (continued)**

Actuarial assumptions and methods are set by the Plan's Board of Trustees, based upon recommendations made by the Plan's actuary. The Board adopted new assumptions on April 21, 2017 in conjunction with the six-year actuarial experience study period ending June 30, 2016. At that time, the Board adopted several economic assumption changes, including a decrease in the inflation assumption from 3.00% to 2.50%. The 0.50% decrease in the inflation assumption also led to decreases in the nominal investment return assumption from 7.75% to 7.25%, the assumed annual wage inflation rate from 3.75% to 3.25%, the payroll growth assumption from 3.50% to 3.00%, and the annual assumed COLA from 2.00% to 1.90%.

The long-term expected rate of return on pension plan investments was determined using a building-block approach that includes the following:

- Rate of return projections that are the sum of current yield plus projected changes in price (valuations, defaults, etc.)
- Application of key economic projections (inflation, real growth, dividends, etc.)
- Structural themes (supply and demand imbalances, capital flows, etc.) developed for each major asset class.

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Rate of Return</u>
Equities	34%	
Fixed income	27%	
Alternative investments	38%	
Cash	<u>1%</u>	
Total	100%	7.25%

**Discount rate** – A single discount rate of 5.69% was used to measure the total pension liability as of June 30, 2018. This single discount rate was based on a long-term expected rate of return on pension plan investments of 7.25%, and a municipal bond rate of 3.62%, net of expense. Based on the stated assumptions and the projection of cash flows, the plan's fiduciary net position and future contributions were sufficient to finance the benefit payments through the year 2050. As a result, the long-term expected rate of return on pension plan investments was applied to projected benefit payments through the 2050 fiscal year, and the municipal bond rate was applied to all benefit payments after that date.

The projections of cash flows used to determine this single discount rate assumed that plan member and employer contributions will be made at the current statutory levels.

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#### Note 5 – Pensions (continued)

Sensitivity of the School's proportionate share of the net pension liability to changes in the discount rate – The following presents the School's proportionate share of the net pension liability calculated using the discount rate of 5.69 percent, as well as what the School's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (4.69 percent) or 1-percentage-point higher (6.69 percent) than the current rate:

Proportionate Share of Net Pension Liability		
	Current	
1% Decrease	Discount Rate	1% Increase
(4.69%)	(5.69%)	(6.69%)
5,626,865	4,329,634	3,271,173

**Pension plan fiduciary net position** – Detailed information about the pension plan's fiduciary net position is available in separately issued NMERB'S financial reports. The reports can be found on NMERB's Web site at [https://www.nmerb.org/Annual\\_reports.html](https://www.nmerb.org/Annual_reports.html).

#### Note 6 – OPEB

##### General Information about the OPEB

##### **Plan Description**

Employees of the School are provided with OPEB through the Retiree Health Care Fund (the Fund)—a cost-sharing multiple-employer defined benefit OPEB plan administered by the New Mexico Retiree Health Care Authority (NMRHCA). NMRHCA was formed February 13, 1990, under the New Mexico Retiree Health Care Act (the Act) of New Mexico Statutes Annotated, as amended (NMSA 1978), to administer the Fund under Section 10-7C-1-19 NMSA 1978. The Fund was created to provide comprehensive group health insurance coverage for individuals (and their spouses, dependents and surviving spouses) who have retired or will retire from public service in New Mexico.

NMRHCA is an independent agency of the State of New Mexico. The funds administered by NMRHCA are considered part of the State of New Mexico financial reporting entity and are OPEB trust funds of the State of New Mexico. NMRHCA's financial information is included with the financial presentation of the State of New Mexico.

**Benefits Provided** – The Fund is a multiple employer cost sharing defined benefit healthcare plan that provides eligible retirees (including terminated employees who have accumulated benefits but are not yet receiving them), their spouses, dependents and surviving spouses and dependents with health insurance and prescription drug benefits consisting of a plan, or optional plans of benefits, that can be contributions to the Fund and by co-payments or out-of-pocket payments of eligible retirees.



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**Note 6 – OPEB (continued)**

**Employees covered by benefit terms** – At June 30, 2018, the Fund's measurement date, the following employees were covered by the benefit terms:

Plan membership	
Current retirees and surviving spouses	51,205
Inactive and eligible for deferred benefit	11,471
Current active members	<u>93,349</u>
	<u><u>156,025</u></u>
Active membership	
State general	19,593
State police and corrections	1,886
Municipal general	17,004
Municipal police	3,820
Municipal FTRE	2,290
Education retirement board	<u>48,756</u>
	<u><u>93,349</u></u>

**Contributions** – Employer and employee contributions to the Fund total 3% for non-enhanced retirement plans and 3.75% of enhanced retirement plans of each participating employee's salary as required by Section 10-7C-15 NMSA 1978. The contributions are established by statute and are not based on an actuarial calculation. All employer and employee contributions are non-refundable under any circumstance, including termination of the employer's participation in the Fund.

Contributions to the Fund from the School were \$24,129 for the year ended June 30, 2019.

**OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**

At June 30, 2019, the School reported a liability of \$1,164,055 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2018, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date.

The School's proportion of the net OPEB liability was based on actual contributions provided to the Fund for the year ending June 30, 2018. At June 30, 2018, the School's proportion was 0.02677 percent.

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**Note 6 – OPEB (continued)**

For the year ended June 30, 2019, the School recognized OPEB income of \$7,771. At June 30, 2019, the School reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 68,919
Changes of assumptions	-	217,324
Net difference between projected and actual earnings on OPEB plan investments	-	14,527
Change in proportion	-	29,380
Employer's contributions subsequent to the measurement date	24,129	-
	<u>24,129</u>	<u>-</u>
Total	<u>\$ 24,129</u>	<u>\$ 330,150</u>

Deferred outflows of resources totaling \$24,129 represent School contributions to the Fund made subsequent to the measurement date and will be recognized as a reduction of net OPEB liability in the year ending June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in OPEB expense as follows:

Year Ending June 30,	Amount
2020	\$ (82,644)
2021	(82,644)
2022	(82,644)
2023	(65,240)
2024	(16,978)

**Actuarial assumptions.** The total OPEB liability was determined by an actuarial valuation using the following actuarial assumptions:

Valuation Date	June 30, 2017
Actuarial cost method	Entry age normal, level percent of pay, calculated on individual employee basis
Asset valuation method	Market value of assets

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**Note 6 – OPEB (continued)**

Actuarial assumptions:	
Inflation	2.50% for ERB; 2.25% for PERA members
Projected payroll increases	3.25% to 12.50%, based on years of service, including inflation
Investment rate of return	7.25%, net of OPEB plan investment expense and margin for adverse deviation including inflation
Health care cost trend rate	8% graded down to 4.5% over 14 years for Non-Medicare medical plan costs and 7.5% graded down to 4.5% over 12 for Medicare medical plan costs
Mortality	ERB members: RP-2000 Combined Healthy Mortality Table with White Collar Adjustment (males) and GRS Southwest Region Teacher Mortality Table (females) PERA members: RP-2000 Combined Healthy Mortality

**Rate of Return.** The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which the expected future real rates of return (net of investment fees and inflation) are developed for each major asset class. These returns are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adding expected inflation and subtracting expected investment expenses and a risk margin. The target allocation and projected arithmetic real rates of return for each major asset class, after deducting inflation, but before investment expenses, used in the derivation of the long-term expected investment rate of return assumptions.

The best estimates for the long-term expected rate of return is summarized as follows:

Asset Class	2018
U.S. core fixed income	2.10%
U.S. equity - large cap	7.10%
Non U.S. - emerging markets	10.20%
Non U.S. - developed equities	7.80%
Private equity	11.80%
Credit and structured finance	5.30%
Real estate	4.90%
Absolute return	4.10%
U.S. equity - small/mid cap	7.10%

**Discount Rate.** The discount rate used to measure the Fund's total OPEB liability is 4.08% as of June 30, 2018. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made at rates proportional to the actuary determined contribution rates. For this purpose, employer contributions that are intended to fund benefits of current plan members and their

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**Note 6 – OPEB (continued)**

beneficiaries are included. Projected employer contributions that are intended to fund the service costs for future plan members and their beneficiaries are not included. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all projected future benefit payments for current plan members through the fiscal year ending June 30, 2029. Thus, the 7.25% discount rate was used to calculate the net OPEB liability through 2029. Beyond 2029, the index rate for 20-year, tax exempt general obligation municipal bonds with an average rating of AA/Aa or higher. Thus, 4.08% is the blended discount rate.

***Sensitivity of the net OPEB liability to changes in the discount rate and healthcare cost trend rates.*** The following presents the net OPEB liability of the School, as well as what the School's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.08 percent) or 1-percentage-point higher (5.08 percent) than the current discount rate:

Proportionate Share of Net Pension Liability		
	Current	
1% Decrease	Discount Rate	1% Increase
(3.08%)	(4.08%)	(5.08%)
1,408,780	1,164,055	971,156

The following presents the net OPEB liability of the School, as well as what the School's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

Proportionate Share of Net Pension Liability		
	Current Trend	
1% Decrease	Rates	1% Increase
984,034	1,164,055	1,305,195

***OPEB plan fiduciary net position.*** Detailed information about the OPEB plan's fiduciary net position is available in NMRHCA's audited financial statements for the year ended June 30, 2018.

**Note 7 – Commitments and Liabilities**

The school entered into a lease purchase during fiscal year 2018. Rental expense for the year ended June 30, 2019 was \$390,047. The lease purchase agreement was amended on June 28, 2018 and transferred from the School to the Foundation. There were no commitments for lease obligations for subsequent periods as of June 30, 2019.

As of June 30, 2019, the Foundation entered into construction contracts of approximately \$547,000.

**21<sup>st</sup> Century Public Academy**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Notes to Financial Statements**

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**Note 8 – Long-Term Debt**

The changes to long-term debt for the component unit are as follows as restated:

	Balance June 30, 2018	Additions	Deletions	Balance June 30, 2019	Amounts Due Within One Year
Primary Government					
Enterprise Bank Loan	\$ 2,672,230	\$ 3,111,471	\$ -	\$ 5,783,701	\$ 157,157
MELD note	3,143,909	-	-	3,143,909	-
	<u>\$ 5,816,139</u>	<u>\$ 3,111,471</u>	<u>\$ -</u>	<u>\$ 8,927,610</u>	<u>\$ 157,157</u>

The Cutler Charitable Foundation entered into a loan with Enterprise Bank (previously Los Alamos National Bank) in the amount of \$6,331,000. The interest rate is 5% and the date of maturity is October 28, 2024. The bank disbursed approximately \$3,144,000 to reduce the amount of the Lease Purchase Agreement. An additional \$3,111,471 was disbursed throughout 2019 as a construction loan for Phase II of the building. As of June 30, 2019, approximately \$5,784,000 was outstanding on the Enterprise Bank note. The remaining part of the Enterprise Bank note will be disbursed as a construction loan for Phase II in fiscal year 2020.

As of June 30, 2019, the entire balance of \$3,143,909 was outstanding on the Meld note. The Foundation entered into an extension agreement dated October 30, 2019 to extend the maturity date to July 2, 2020 (see Note 10). The interest rate is 6%. Payments are interest-only until July 2, 2020, when all outstanding principal and any accrued interest is due.

Future payments on the note are as follows:

Year Ended June 30,	Principal	Interest	Total
2020	\$ 157,157	\$ 290,873	\$ 448,030
2021	3,310,022	281,918	3,591,940
2022	174,732	273,299	448,031
2023	183,799	264,232	448,031
2024	5,101,900	21,298	5,123,198
	<u>\$ 8,927,610</u>	<u>\$ 1,131,620</u>	<u>\$ 10,059,230</u>

**Note 9 – Related Party Transactions**

The Foundation is considered to be a related party of the School. The Foundation primary focus is to provide supplemental funding to the School and obtain resources to construct a new educational facility.

**Note 10 – Subsequent Events**

The Foundation Board approved the purchase of revenue bonds in the amount of approximately \$15,000,000. As of the date of the report, there has not been a bond issuance.

# 21<sup>st</sup> Century Public Academy (A Component Unit of Albuquerque Municipal School District No. 12) Notes to Financial Statements

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## Note 10 – Subsequent Events (continued)

On October 30, 2019, the Foundation entered into an Extension Agreement with MELD for the Promissory Note. The agreement extends the date the note amount of \$3,143,909 is due from December 16, 2019 to July 2, 2020. In order to extend the agreement, the Foundation agreed to a fee of \$157,195 of which \$52,398 will be payable on or before October 31, 2019 and \$104,797 will be payable on or before December 20, 2019.

## Note 11 – Other Required Individual Fund Disclosures

Generally accepted accounting principles require disclosures as part of the combined statements of certain information concerning individual funds, including:

- A. Receivables and payables from inter-fund transactions as of June 30, 2019 are listed below. Funds which inter-fund transactions were affected or created due to cash overdrafts are represented.

	Due from Other Funds	Due to Other Funds
General	\$ 101,968	\$ -
Cafeteria	-	3,768
Title I - IASA	-	7,924
Entitlement IDEA-B	-	18,177
English Language Acquisition	-	566
Teacher/Principal Training & Recruiting	-	8,056
Legislative Capital Outlay	-	63,162
Capital Improvements SB-9 (State)	-	315
	-	-
Total	<u>\$ 101,968</u>	<u>\$ 101,968</u>

- B. Deficit fund balance of individual funds.  
Cafeteria fund reported a deficit fund balance of \$3,768.

- C. Excess of expenditures over appropriations.

Fund 24101 (Function 2000) – \$500

## Note 12 – Risk Management

The School is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors; errors and omissions; injuries to employees; and natural disasters. Because the School was unable to obtain general liability insurance at a cost it considered to be economically justifiable, it joined together with other school districts in the State and obtained insurance coverage with New Mexico

**Note 12 – Risk Management (continued)**

Public Schools Insurance Authority, a public entity risk pool currently operating as a common risk management and insurance program for member school districts. The School pays an annual premium to New Mexico Public Schools Insurance Authority for its general insurance coverage, and all risk of loss is transferred. No losses exceeded insurance in the past three years.

The New Mexico Public Schools Insurance Authority is self-insured for property and liability losses below \$250,000 and purchases excess insurance above the self-insured retention aggregate for property is set at \$2,000,000 with a \$1,000,000 stop loss. The self-insured retention aggregate for liability is \$3,000,000 with a \$1,000,000 stop loss.

**Note 13 – Subsequent Accounting Standard Pronouncements**

GASB has issued the following statements, which are applicable in future years. At this time, management is evaluating the impact, if any, on the School.

***GASB Statement No. 84 – Fiduciary Activities***

Effective Date: The provisions in Statement 84 are effective for reporting periods beginning after December 15, 2018. Earlier application is encouraged.

This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on:

1. Whether a government is controlling the assets of the fiduciary activity and
2. The beneficiaries with whom a fiduciary relationship exists.

This Statement describes four fiduciary funds that should be reported, if applicable:

1. Pension (and other employee benefit) trust funds,
2. Investment trust funds,
3. Private-purpose trust funds, and
4. Custodial funds.

Custodial funds generally should report fiduciary activities that are not held in a trust or equivalent arrangement that meets specific criteria.

***GASB Statement No. 87 – Leases***

Effective Date: The provisions in Statement 87 are effective for reporting periods beginning after December 15, 2019.

This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the

**21<sup>st</sup> Century Public Academy**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Notes to Financial Statements**

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**Note 13 – Subsequent Accounting Standard Pronouncements (continued)**

contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

**Note 14 – Restatement**

The accompanying financial statements include the impact of prior period adjustments on the following balances related to errors in capital assets, debt, pension and other post-employment benefits. The errors made were due to lack of controls and lack of documentation available in the prior year. Management reconciled all beginning balances for 2018. As a result, it was determined for the year ended June 30, 2018, net position balance for the School was understated by \$1,850,966 and overstated for the Foundation by \$1,122,432. For the School the 2018 impact to the change in net position is an overstatement of \$1,850,996. For the Foundation, there was no impact to the change in net position. Accordingly, the cumulative effect of the accounting change is recorded at the beginning of the year in the financial statements as detailed below.

	<u>Governmental Activities</u>
Net deficit, June 30, 2018, as previously reported	\$(4,091,048)
Cumulative affect of net pension and other post-employment benefits	(15,544)
Cumulative affect of restatement of capital assets	<u>1,866,510</u>
Net deficit, June 30, 2018, as restated	<u><u>\$(2,240,082)</u></u>
	<u>Component Unit</u>
Net position, June 30, 2018, as previously reported	\$ 1,055,450
Cumulative affect of restatement of capital assets and long-term debt	<u>(1,122,432)</u>
Net position, June 30, 2018, as restated	<u><u>\$ (66,982)</u></u>



**Note 15 – Management’s Plan**

**School**

The School’s current charter with Albuquerque Public Schools is through June 30, 2020. The School is in the process of renewing their charter to extend their charter and remain open.

There is substantial doubt about the School’s ability to continue as a going concern within one year after the issuance date. However, management of the School believes it has the ability to continue operations and has made the decision to renew their charter with the Public Education Commission (PEC) of the State of New Mexico. The School’s academic performance exceeds many of the local public middle schools and has received local recognition for its achievements. In addition, the school’s individual financial performance is positive. The lease purchase agreements as structured within the State of New Mexico do allow the school to cancel the agreement if they will negatively impact the school. The School expects the PEC to approve their charter for an additional 5 years.

**Foundation**

The Foundation has a debt payment due on July 2, 2020 in the amount of \$3,143,909 with a private investor. The Debt is for the building that the School currently resides in. The Foundation does not have the funding as of year-end to make this debt payment and the School does not have the funding as of year-end to assist the Foundation with the payment.

There is substantial doubt about the Foundation’s ability to continue as a going concern within one year after the issuance date. Management of the Foundation believes it has the ability to make the debt payment and continue operations. The Foundation is currently working with the debt holders on a short term plan for financing as well as with additional investors for an affordable long range plan. The plan is for the Foundation to obtain long-term private revenue bonds to pay the debt with a lease purchase arrangement with the school as allowed under New Mexico state law.

## **Required Supplementary Information**

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**21<sup>st</sup> Century Public Academy**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Schedule of Proportionate Share of the Net Pension Liability and Contributions**  
**(Required Supplementary Information)**  
**June 30, 2019**

**SCHEDULE OF 21<sup>st</sup> CENTURY PUBLIC ACADEMY'S**  
**PROPORTIONATE SHARE OF THE NET PENSION LIABILITY**  
**Educational Retirement Board (ERB) Plan**  
**Last 10 Fiscal Years\***

	Measurement Date				
	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014
Proportion of the net pension liability (asset)	0.03641%	0.04097%	0.03633%	0.03041%	0.02940%
Proportionate share of the net pension liability	\$ 4,329,634	\$ 4,553,188	\$ 2,614,464	\$ 1,969,737	\$ 1,674,632
Covered payroll	\$ 1,130,345	\$ 1,166,719	\$ 1,037,590	\$ 864,496	\$ 808,989
Proportionate share of the net pension liability (asset) as a percentage of its covered payroll	383.04%	390.26%	251.97%	227.85%	207.00%
Plan fiduciary net position as a percentage of the total pension liability	52.17%	52.95%	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 21<sup>st</sup> Century Public Academy is not available prior to fiscal year 2015, the year the statement's requirements became effective.

**SCHEDULE OF 21<sup>st</sup> CENTURY PUBLIC ACADEMY'S CONTRIBUTIONS**  
**Educational Retirement Board (ERB) Plan**  
**Last 10 Fiscal Years\***

	Year Ended June 30,				
	2019	2018	2017	2016	2015
Contractually required contributions	\$ 164,393	\$ 157,118	\$ 162,174	\$ 144,225	\$ 120,165
Contributions in relation to the contractually required contribution	164,393	157,118	162,174	144,225	120,165
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 1,182,683	\$ 1,130,345	\$ 1,166,719	\$ 1,037,590	\$ 864,496
Contributions as a percentage of covered payroll	13.90%	13.90%	13.90%	13.90%	13.90%

\*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 21<sup>st</sup> Century Public Academy is not available prior to fiscal year 2015, the year the statement's requirements became effective.

**Changes of benefit terms**

There were no modifications to the benefit provisions that were reflected in the actuarial valuation as of June 30, 2018.

**Changes of assumptions and methods**

Actuarial assumptions and methods are set by the Board of Trustee, based upon recommendations made by the Plan's actuary. The Board adopted new assumptions on April 21, 2017 in conjunction with the six-year actuarial experience study period ending June 30, 2016. At that time, the Board adopted a number of economic assumption changes, including a decrease in the inflation assumption from 3.00% to 2.50%. The 0.50% decrease in the inflation assumption also led to decreases in the nominal investment return assumption from 7.75% to 7.25%, the assumed annual wage inflation rate from 3.75% to 3.25%, the payroll growth assumption from 3.50% to 3.00%, and the annual assumed COLA from 2.00% to 1.90%.

**21<sup>st</sup> Century Public Academy**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Schedule of Proportionate Share of the Net OPEB Liability and Contributions**  
**(Required Supplementary Information)**  
**June 30, 2019**

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**SCHEDULE OF 21<sup>st</sup> CENTURY PUBLIC ACADEMY'S  
PROPORTIONATE SHARE OF THE NET OPEB LIABILITY  
Retiree Health Care Authority (RHCA) Plan  
Last 10 Fiscal Years\***

	Measurement Date June 30, 2018	Measurement Date June 30, 2017
Proportion of the net OPEB liability (asset)	0.02677%	0.02741%
Proportionate share of the net OPEB liability	\$ 1,164,055	\$ 1,242,132
Covered payroll	\$ 1,148,598	\$ 1,141,804
Proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll	101.35%	108.79%
Plan fiduciary net position as a percentage of the total OPEB liability	13.14%	11.34%

\*The amounts presented were determined as of June 30. This schedule is presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend is compiled, 21<sup>st</sup> Century Public Academy will present information for those years for which information is available.

**SCHEDULE OF 21<sup>st</sup> CENTURY PUBLIC ACADEMY'S CONTRIBUTIONS  
Retiree Health Care Authority (RHCA) Plan  
Last 10 Fiscal Years\***

	Year Ended June 30, 2019	Year Ended June 30, 2018
Contractually required contributions	\$ 41,833	\$ 87,040
Contributions in relation to the contractually required contribution	41,322	43,684
Contribution deficiency (excess)	\$ 511	\$ 43,356
Covered payroll	\$ 1,148,598	\$ 1,141,804
Contributions as a percentage of covered payroll	3.60%	3.83%

\*This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, 21<sup>st</sup> Century Public Academy will present information for those years for which information is available.

## **Supplementary Information**

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**21<sup>st</sup> Century Public Academy**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Combining Balance Sheet – Non-Major Governmental Funds**  
**June 30, 2019**

	14000	21000	24101	24106	24153	24154
	Instructional Materials	Food Services	Title I IASA	Entitlement IDEA-B	English Language Acquisition	Teacher/Principal Training & Recruiting
<b>ASSETS</b>						
<b>Current assets:</b>						
Cash and cash equivalents	\$ 23,114	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts receivable:						
Due from other governments	2,628	-	7,924	28,454	566	8,056
Other	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<u>\$ 25,742</u>	<u>\$ -</u>	<u>\$ 7,924</u>	<u>\$ 28,454</u>	<u>\$ 566</u>	<u>\$ 8,056</u>
<b>LIABILITIES AND FUND BALANCE</b>						
<b>LIABILITIES</b>						
Current liabilities:						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	-	-	-	10,277	-	-
Due to other funds	-	3,768	7,924	18,177	566	8,056
<b>TOTAL LIABILITIES</b>	<u>-</u>	<u>3,768</u>	<u>7,924</u>	<u>28,454</u>	<u>566</u>	<u>8,056</u>
<b>FUND BALANCE</b>						
Nonspendable	-	-	-	-	-	-
Restricted	25,742	-	-	-	-	-
Committed	-	-	-	-	-	-
Assigned for subsequent year	-	-	-	-	-	-
Unassigned (deficit)	-	(3,768)	-	-	-	-
Total fund balance (deficit)	<u>25,742</u>	<u>(3,768)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>	<u>\$ 25,742</u>	<u>\$ -</u>	<u>\$ 7,924</u>	<u>\$ 28,454</u>	<u>\$ 566</u>	<u>\$ 8,056</u>

**21<sup>st</sup> Century Public Academy**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Combining Balance Sheet – Non-Major Governmental Funds**  
**June 30, 2019**

	25153 Title XIX Medicaid 3/21 Years	26163 Golden Apple Foundation	26211 Target School Grants	31200 Public School Capital Outlay	31700 Capital Improvements SB-9 (Satte Match)	Total
<b>ASSETS</b>						
<b>Current assets:</b>						
Cash and cash equivalents	\$ 16,982	\$ 5	\$ -	\$ -	\$ -	\$ 40,101
Accounts receivable:						
Due from other governments	-	-	-	-	315	47,943
Other	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<u>\$ 16,982</u>	<u>\$ 5</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 315</u>	<u>\$ 88,044</u>
<b>LIABILITIES AND FUND BALANCE</b>						
<b>LIABILITIES</b>						
Current liabilities:						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	-	-	-	-	-	10,277
Due to other funds	-	-	-	-	315	38,806
<b>TOTAL LIABILITIES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>315</u>	<u>49,083</u>
<b>FUND BALANCE</b>						
Nonspendable	-	-	-	-	-	-
Restricted	16,982	5	-	-	-	42,729
Committed	-	-	-	-	-	-
Assigned for subsequent year	-	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-	(3,768)
Total fund balance (deficit)	<u>16,982</u>	<u>5</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>38,961</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>	<u>\$ 16,982</u>	<u>\$ 5</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 315</u>	<u>\$ 88,044</u>



**21<sup>st</sup> Century Public Academy**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balance –**  
**Non-Major Governmental Funds**  
**Year Ended June 30, 2019**

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	14000	21000	24101	24106	24153	24154
	Instructional Materials	Cafeteria	Title I IASA	Entitlement IDEA-B	English Language Acquisition	Teacher/Principal Training & Recruiting
<b>REVENUES</b>						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local and county sources	-	6,015	-	-	-	-
State sources	10,707	-	-	-	-	-
Federal sources	-	-	31,250	71,476	566	13,226
<b>Total revenues</b>	<b>10,707</b>	<b>6,015</b>	<b>31,250</b>	<b>71,476</b>	<b>566</b>	<b>13,226</b>
<b>EXPENDITURES</b>						
Current:						
Instruction	14,614	-	30,602	-	566	13,226
Support services:						
Students	-	-	648	71,476	-	-
Instruction	-	-	-	-	-	-
General administration	-	-	-	-	-	-
School administration	-	-	-	-	-	-
Central services	-	-	-	-	-	-
Operations and maintenance of plant	-	-	-	-	-	-
Student transportation	-	-	-	-	-	-
Other support services	-	-	-	-	-	-
Operation of non-instructional services:						
Food services operations	-	5,944	-	-	-	-
Community services operations	-	-	-	-	-	-
Facilities, supplies, & materials	-	-	-	-	-	-
Debt Service - Principal	-	-	-	-	-	-
Debt Service - Interest	-	-	-	-	-	-
<b>Total expenditures</b>	<b>14,614</b>	<b>5,944</b>	<b>31,250</b>	<b>71,476</b>	<b>566</b>	<b>13,226</b>
<b>EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENSES</b>	<b>(3,907)</b>	<b>71</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES, BEGINNING OF YEAR (deficit)</b>	<b>29,649</b>	<b>(3,839)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES, END OF YEAR (deficit)</b>	<b>\$ 25,742</b>	<b>\$ (3,768)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**21<sup>st</sup> Century Public Academy**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balance –**  
**Non-Major Governmental Funds**  
**Year Ended June 30, 2019**

	25153 Title XIX Medicaid 3/21 Years	26163 Golden Apple Foundation	26211 Target School Grants	31200 Public School Capital Outlay	31700 Capital Improvements SB-9 (Satte Match)	Total
<b>REVENUES</b>						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local and county sources	-	-	-	-	-	6,015
State sources	-	-	-	179,645	315	190,667
Federal sources	10,350	-	-	-	-	126,868
<b>Total revenues</b>	<b>10,350</b>	<b>-</b>	<b>-</b>	<b>179,645</b>	<b>315</b>	<b>323,550</b>
<b>EXPENDITURES</b>						
Current:						
Instruction	-	-	750	-	-	59,758
Support services:						
Students	225	-	-	-	-	72,349
Instruction	-	-	-	-	-	-
General administration	-	-	-	-	-	-
School administration	-	-	-	-	-	-
Central services	-	-	-	-	-	-
Operations and maintenance of plant	-	-	-	-	-	-
Student transportation	-	-	-	-	-	-
Other support services	-	-	-	-	-	-
Operation of non-instructional services:						
Food services operations	-	-	-	-	-	5,944
Community services operations	-	-	-	-	-	-
Facilities, supplies, & materials	-	-	-	179,645	315	179,960
Debt Service - Principal	-	-	-	-	-	-
Debt Service - Interest	-	-	-	-	-	-
<b>Total expenditures</b>	<b>225</b>	<b>-</b>	<b>750</b>	<b>179,645</b>	<b>315</b>	<b>318,011</b>
<b>EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENSES</b>	<b>10,125</b>	<b>-</b>	<b>(750)</b>	<b>-</b>	<b>-</b>	<b>5,539</b>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<b>6,857</b>	<b>5</b>	<b>750</b>	<b>-</b>	<b>-</b>	<b>33,422</b>
<b>FUND BALANCES, END OF YEAR</b>	<b>\$ 16,982</b>	<b>\$ 5</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 38,961</b>

**21<sup>st</sup> Century Public Academy**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Schedule of Changes in Fiduciary Assets and Liabilities – Agency Funds**  
**(Required by 2.2.2 NMAC)**  
**June 30, 2019**

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	Balance July 1, 2018	Additions	Deletions	Balance June 30, 2019
<b>ASSETS</b>				
Cash and cash equivalents	\$ 24,556	\$ 57,343	\$ (44,411)	\$ 37,488
<b>TOTAL ASSETS</b>	<u>\$ 24,556</u>	<u>\$ 57,343</u>	<u>\$ (44,411)</u>	<u>\$ 37,488</u>
<b>LIABILITIES</b>				
Deposits held for others	\$ 24,556	\$ 57,343	\$ (44,411)	\$ 37,488
<b>TOTAL LIABILITIES</b>	<u>\$ 24,556</u>	<u>\$ 57,343</u>	<u>\$ (44,411)</u>	<u>\$ 37,488</u>

**21<sup>st</sup> Century Public Academy**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Schedule of Collateral Pledged by Depository for Public Funds**  
**(Required by 2.2.2 NMAC)**  
**June 30, 2019**

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<u>Name of Depository</u>	<u>Description of Pledged Collateral</u>	<u>Fair/Par Market Value June 30, 2019</u>	<u>Safekeeping Agent</u>
Bank of NY Mellon	3140J6EC7, 4.0%, 10/1/47	\$ 35,533	Bank of NY Mellon
Bank of NY Mellon	3138WG3V4, 2.5%, 5/1/31	231,107	Bank of NY Mellon
		<u>\$ 266,640</u>	
	Total amount on deposit	\$ 681,466	
	Less: FDIC	<u>(250,000)</u>	
	Total uninsured public money	431,466	
	50% collateral requirement	215,733	
	Total pledged	<u>266,640</u>	
	Over pledged	<u>\$ 50,907</u>	

**21<sup>st</sup> Century Public Academy**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Schedule of Cash and Cash Equivalents**  
**(Required by 2.2.2 NMAC)**  
**June 30, 2019**

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	Primary Government
	<b>Wells Fargo Bank</b>
Operating account-business checking	\$ 643,443
Reconciling items	<u>(107,680)</u>
Reconciled balance at June 30, 2019-operating account	<u>535,763</u>
Balance per statement of net position	<u><u>\$ 535,763</u></u>
Activity account-business checking	\$ 38,023
Reconciling items	<u>(535)</u>
Reconciled balance at June 30, 2019-activity account	<u>37,488</u>
Balance per agency funds	<u><u>\$ 37,488</u></u>

**21<sup>st</sup> Century Public Academy**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Cash Reconciliation**  
**(Required by 2.2.2 NMAC)**  
**June 30, 2019**

	Operational Account 11000	Instructional Materials 14000	Food Services 21000	Student Activity 23000	Projects Account 24000	Direct Account 25000
<b>June 30, 2018 Cash (Book Balance)</b>	\$ 143,898	\$ 29,649	\$ -	\$ 24,556	\$ 10,228	\$ 6,847
June 30, 2018 Payroll Liabilities	(193,029)	-	-	-	(10,228)	-
June 30, 2018 Temporary Interfund Loans	3,839	-	(3,838)	-	-	-
June 30, 2018 Adjustments/Reconciling Differences	(628)	(1)	-	-	-	-
<b>June 30, 2018 Cash Available to Budget</b>	(45,920)	29,648	(3,838)	24,556	-	6,847
2018-2019 Revenue	2,388,063	8,079	6,015	57,343	71,517	10,360
2018-2019 Expenditures	(2,280,320)	(14,614)	(5,945)	(44,411)	(116,517)	(225)
Permanent Cash Transfers/Revisions	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-
<b>June 30, 2019 Cash Available to Budget</b>	61,823	23,113	(3,768)	37,488	(45,000)	16,982
June 30, 2019 Payroll Liabilities	212,091	-	-	-	10,275	-
June 30, 2019 Temporary Interfund Loans	(101,968)	-	3,768	-	34,725	-
June 30, 2019 Adjustments/Reconciling Differences	18,338	1	-	-	-	-
<b>June 30, 2019 Cash (Book Balance)</b>	<u>\$ 190,284</u>	<u>\$ 23,114</u>	<u>\$ -</u>	<u>\$ 37,488</u>	<u>\$ -</u>	<u>\$ 16,982</u>
<b>Reconciliation to PED Cash Report Line 7</b>						
June 30, 2019 Cash (Book Balance)	\$ 190,284	\$ 23,114	\$ -	\$ 37,488	\$ -	\$ 16,982
June 30, 2019 Payroll Liabilities	(212,091)	-	-	-	(10,275)	-
June 30, 2019 Temporary Interfund Loans	101,968	-	(3,768)	-	(34,725)	-
Audit adjustments and reclassifications/other reconciling	(18,338)	(1)	-	-	-	-
<b>Line 7 PED Cash Report June 30, 2019</b>	<u>\$ 61,823</u>	<u>\$ 23,113</u>	<u>\$ (3,768)</u>	<u>\$ 37,488</u>	<u>\$ (45,000)</u>	<u>\$ 16,982</u>

**21<sup>st</sup> Century Public Academy**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Cash Reconciliation**  
**(Required by 2.2.2 NMAC)**  
**June 30, 2019**

	Grant Funds 26000	Public School Capital Outlay 31200	Special Capital Outlay 31400	Capital Improve. HB 33 31600	Capital Improve. Local SB 9 31701	Total Primary Government
<b>June 30, 2018 Cash (Book Balance)</b>	\$ 755	\$ -	\$ -	\$ 49,425	\$ 89,280	\$ 354,638
June 30, 2018 Payroll Liabilities	-	-	-	-	-	(203,257)
June 30, 2018 Temporary Interfund Loans	-	-	-	-	-	1
June 30, 2018 Adjustments/Reconciling Differences	-	-	-	-	-	(629)
<b>June 30, 2018 Cash Available to Budget</b>	755	-	-	49,425	89,280	150,753
2018-2019 Revenue	-	179,645	5,955	166,364	81,943	2,975,284
2018-2019 Expenditures	(750)	(179,645)	(69,117)	(32,649)	(48,985)	(2,793,493)
Permanent Cash Transfers/Revisions	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-
<b>June 30, 2019 Cash Available to Budget</b>	5	-	(63,162)	183,140	122,238	332,544
June 30, 2019 Payroll Liabilities	-	-	-	-	-	222,366
June 30, 2019 Temporary Interfund Loans	-	-	63,162	-	-	2
June 30, 2019 Adjustments/Reconciling Differences	-	-	-	-	-	18,339
<b>June 30, 2019 Cash (Book Balance)</b>	<u>\$ 5</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 183,140</u>	<u>\$ 122,238</u>	<u>\$ 573,251</u>
					Less Activity fund	<u>\$ 37,488</u>
					Total net position	<u>\$ 535,763</u>
<b>Reconciliation to PED Cash Report Line 7</b>						
June 30, 2019 Cash (Book Balance)	\$ 5	\$ -	\$ -	\$ 183,140	\$ 122,238	\$ 573,251
June 30, 2019 Payroll Liabilities	-	-	-	-	-	(222,366)
June 30, 2019 Temporary Interfund Loans	-	-	(63,162)	-	-	(2)
Audit adjustments and reclassifications/other reconciling	-	-	-	-	-	(18,339)
<b>Line 7 PED Cash Report June 30, 2019</b>	<u>\$ 5</u>	<u>\$ -</u>	<u>\$ (63,162)</u>	<u>\$ 183,140</u>	<u>\$ 122,238</u>	<u>\$ 332,544</u>

## **Report of Independent Auditors on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards***

21<sup>st</sup> Century Public Academy  
Governing Council and  
Mr. Brian S. Colón, Esq.  
New Mexico State Auditor

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of 21<sup>st</sup> Century Public Academy (the “School”) as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the School’s basic financial statements, and have issued our report thereon dated November 4, 2019.

### **Internal Control Over Financial Reporting**

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying *schedule of findings and responses*, we did identify certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying *schedule of findings and responses* as items 2019-004, 2019-010, 2019-011, 2019-012 to be material weaknesses.



A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying *schedule of findings and responses* as items 2019-001 and 2019-007 to be significant deficiencies.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the School's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that are required to be reported per Section 12-6-5 NMSA 1978, that we have described in the schedule of findings and responses as items 2019-002, 2019-003, 2019-005, 2019-006, 2019-008, 2019-009, 2019-013.

### **Response to Findings**

The School's response to the findings identified in our audit is described in the accompanying *schedule of findings and responses*. The School's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Mess Adams LLP*

Albuquerque, New Mexico  
November 4, 2019

**21<sup>st</sup> Century Public Academy**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Summary of Auditor's Results (As Required by 2.2.2.10 NMAC L(1)(f))**  
**June 30, 2019**

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***Financial Statements***

Type of report the auditor issued on whether the financial  
statements audited were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified?
- Significant deficiency(ies) identified?

☒ Yes

☐ No

☒ Yes

☐ None reported

Compliance and other matters noted?

☒ Yes

☐ No

**SECTION I – FINANCIAL STATEMENT FINDINGS**

**2019-001 Internal Control over Financial Reporting (Previously reported as finding 2018-005) (Significant Deficiency)**

**Condition:** The following was noted during the audit:

- Accrual adjustments provided for accruals were not correct. The original adjustments to accrue accounts receivable had cash and revenue instead of accounts receivable and revenue.
- Accrual entries provided by the school were incorrect and had to be adjusted multiple times. Original amounts received did not agree to payroll register.
- Pension and OBEP July 1, 2018 beginning balances were reconciled and had to be corrected by \$15,544.

**Management Progress:** Management made progress from the prior year finding regarding 1) capital asset entries provided were correct, accrual entries for deposit were corrected, accrual adjustments for accounts payable were properly accounted for, and revenue and expense were properly accounted for.

**Criteria:** Per NMAC 6.20.2.11, every school district shall establish and maintain an internal control structure to provide management with reasonable assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with GAAP.

**Context:** See Condition.

**Cause:** Management oversight.

**Effect:** Possible misstatement to the School's financial statements.

**Repeat finding:** This was previously reported as finding 2018-005.

**Recommendation:** We recommend that management establish additional controls to review entries, estimates, and accruals to prevent errors or departures from GAAP.

**Views of responsible officials and planned corrective actions:** All accrual adjustments provided were done to remove excess payroll liabilities from the general ledger. Management believes that the excess payroll liabilities were correctly identified and addressed. The school is now implementing the payroll voucher management module within the financial system which will ensure payroll liabilities are correctly accounted for.

**Person Responsible:** Business Manager

**Auditor response:** Adjustments had to be corrected multiple times for the financial statements.

**21<sup>st</sup> Century Public Academy**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Schedule of Findings and Responses**  
**June 30, 2019**

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**2019-002 Chief Procurement Officer (Previously reported as finding 2018-007) (Other Non-Compliance)**

**Condition:** The School did not have a Chief Procurement Officer from July 1, 2018 through October 19, 2018.

**Management Progress:** Management corrected the finding subsequent to October 19, 2018.

**Criteria:** Per 13-1-95.2.A NMSA 1978, "On or before January 1 of each year beginning in 2014, and every time a chief procurement officer is hired, each state agency and local public body shall provide to the state purchasing agent the name of the state agency's or local public body's chief procurement officer and information identifying the state agency's or local public body's central purchasing office, if applicable."

**Cause:** There was a change in business managers during the year and the current business manager had not obtained the necessary training and certification until October 2019.

**Effect:** The School is out of compliance with New Mexico statutes requiring the training, certification, and reporting of a Chief Procurement Officer.

**Repeat finding:** This was previously reported as finding 2018-007.

**Recommendation:** The School should ensure that a Certified Procurement Officer is registered and employed at all times during the fiscal year.

**Views of responsible officials and planned corrective actions:** The school has appointed and employed a registered CPO.

**Person Responsible:** Administration

**21<sup>st</sup> Century Public Academy**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Schedule of Findings and Responses**  
**June 30, 2019**

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**2019-003 - Retiree Health Care timely payments (Previously reported as finding 2018-008) (Other Non-Compliance)**

**Condition:** For July 2018, the monthly Retiree Health Care (RHC) contribution was made after the 10<sup>th</sup> of the subsequent month.

**Management Progress:** The July 2018 payment was the only payment late during the year. This was prior to the notification of the issue during the 2018 audit. There were no other late payments during fiscal year 2019.

**Criteria:** Monthly RHC contributions are required to be remitted no later than the 10<sup>th</sup> of the following month per NMSA 1978 10-7C-15.

**Cause:** The July 2018 payment was the only payment late during the year. This was prior to the notification of the issue during the 2018 audit. There were no other late payments during fiscal year 2019.

**Effect:** The School could owe penalties for submitting contributions late.

**Repeat Finding:** Previously reported as finding 2018-008

**Recommendation:** The School should develop a checklist with all month, quarterly and year end deadlines and make sure all applicable payments are being made timely. Timely payments would help the School avoid any late fees or charges.

**Views of responsible officials and planned corrective actions:** Processes have been implemented by management that will ensure that all RHC payments are made timely.

**Person Responsible:** Business Manager

**21<sup>st</sup> Century Public Academy**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Schedule of Findings and Responses**  
**June 30, 2019**

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**2019-004: Capital Assets (previously reported as 2018-015) (Material weakness)**

**Condition:** The following was noted during our testwork of Capital Assets:

- School did not include the tax amounts paid with assets capitalized in the amount of \$3,294.
- The School did not properly identify Construction in Progress of \$252,868 causing depreciation to be overstated by \$92,353.
- The July 1, 2018 beginning balance had to be corrected by \$1,866,510 to reconcile the prior year balances.

**Management progress:** Management made significant progress on this finding during the year in reconciling total assets. This resulted in the restatement to beginning balance.

**Criteria:** Per 6.20.2.22 (C) NMAC. Assets of long-term character which are intended to continue to be held or used, such as land (including acquisition and improvements to grounds, building (including initial, acquisition, improvements, remodeling, additions and replacement), furniture, machinery and equipment shall be acquired and accounted for through the development and implementation of a complete property control system which shall be adopted by the local board and in accordance with GAAP. Per 6.20.2.22(D) NMAC the acquisition, accountability and disposition of fixed assets for capital projects shall be in accordance with GAAP.

**Cause:** Lack of proper controls over capital assets.

**Effect:** The classification of the asset was not being tracked correctly.

**Repeat finding:** This was previously reported as finding 2018-015.

**Recommendation:** We recommend that the school update policies, procedures and controls to ensure that all assets be properly capitalized and depreciated.

**Views of responsible officials and planned corrective actions:** Management did track and record all asset additions from fiscal year 2019. However, management did fail to record all applicable tax with the asset additions. Management will implement a review process over all invoices for capital additions and include all applicable expenses into amounts calculated for capital additions. This review process will be solidified in the Spring of 2020 with the implementation occurring at the fiscal year end in June 2020.

**Person Responsible:** Business Manager

**21<sup>st</sup> Century Public Academy**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Schedule of Findings and Responses**  
**June 30, 2019**

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**2019-005 Budgetary Conditions (Previously reported as 2018-021) (Other Non-Compliance)**

**Condition:** During our audit, we noted the school had an expenditure function where actual expenditures exceeded budgetary authority:

Fund 24101 (Function 2000) -\$500

**Management's Progress:** Management has not made progress on this finding.

**Criteria:** Sound financial management and 6.20.2.9 (A) NMAC and 22-8-5 through 22-8-12.2 NMSA 1978 require that budgets not be exceeded at the legal level of control. For school districts, the function is the legal level of control.

**Cause:** Management oversight.

**Effect:** Non-compliance with state statutes.

**Repeat finding:** This was previously reported as finding 2018-021.

**Recommendation:** We recommend that management establish controls necessary to monitor the budget and submit any necessary adjustments on a timely basis in order to avoid overages.

**Views of responsible officials and planned corrective actions:** A review of all funds and functions will be undertaken each quarter to ensure budgetary compliance is maintained. Management will ensure to update the budget in the schools accounting system as BARs are approved in OBMS.

**Person Responsible:** Business Manager

**21<sup>st</sup> Century Public Academy**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Schedule of Findings and Responses**  
**June 30, 2019**

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**2019-006 - RHC and ERB Payments (previously finding 2018-026) (Other Non-Compliance)**

**Condition:** Education Retirement Board (ERB) payments for the year did not agree to the general ledger by \$19,976. In addition, we noted the one form where the amounts on the form were greater than the calculated amount. A correction form has not been submitted to ERB. As a result of this variance, the journal entry provided to record the pension liability was incorrect.

Retire Health Care (RHC) payments for the year did not agree to the general ledger by \$2,642.

**Management progress:** Management did not make progress on this finding.

**Criteria:** Per ERB rules, the electronic reports, consisting of salaries and contributions and demographic information, should include the total gross payroll. Monthly contributions to the RHC should report 100% of payroll, per NMSA 1978-10-7c-15.

**Cause:** The school had not reconciled the payments to the contribution forms.

**Effect:** The School could be over or under contributing.

**Repeat Finding:** Previously reported as finding 2018-026.

**Recommendation:** We recommend that the school implement a monthly review by the finance committee of all payments to ensure that ERB/RHC payments properly reconcile.

**Views of responsible officials and planned corrective actions:** Processes have been put in place to ensure all payroll liabilities are properly recorded, reported and paid. The business manager has implemented the payroll voucher management module to correctly process the payments. Regular monthly reviews of the reports are being completed for RHC and ERB payments. Implementation by 11/30/19.

**Person Responsible:** Business Manager



**21<sup>st</sup> Century Public Academy**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Schedule of Findings and Responses**  
**June 30, 2019**

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**2019-007 Payroll Transactions (Previously reported as finding 2018-027) (Significant Deficiency)**

**Condition:** The school incorrectly calculated payroll on a payroll run during the year and subsequently overpaid the Internal Revenue Service. The check was received on March 11, 2019 but had not been paid back to employees as of June 30, 2019.

**Managements progress:** Management made progress by correcting the prior year finding related to the principal contract.

**Criteria:** Per NMAC 6.20.2.18, the local board shall establish written payroll policies and procedures which comply with state and federal regulations on payroll as well as maintaining strict internal controls, close supervision and financial accounting in accordance with GAAP. School districts shall maintain and have available for inspection the following employee record documentation: employment contracts (including increments), personnel/payroll action forms, certification records, employment eligibility verification (federal form I-9 for citizenship certification), federal and state withholding allowance certificates, pay deduction authorizations, pay or position change notices, Educational Retirement Act plan application, and direct deposit authorizations.

**Cause:** This was done by the prior business manager and the school is having difficulty identifying what the refund stemmed from.

**Effect:** The school has not returned funds to employees for over-deduction of IRS.

**Repeat Finding:** Previously reported as finding 2018-027.

**Recommendation:** We recommend that the school modify policies and procedures to ensure that controls are updated to ensure that overpayments to employees do not occur. An additional review may be necessary prior to depositing funds in the bank.

**Views of responsible officials and planned corrective actions:** Management is contacting the IRS to provide a detail on the purpose of the refund check. When this is received, the school will determine the appropriate course of action.

**Person Responsible:** Business Manager

**21<sup>st</sup> Century Public Academy**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Schedule of Findings and Responses**  
**June 30, 2019**

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**2019-008 Not following school policy (Other Non-Compliance)**

**Condition:** During review of conflict of interest statements, we noted that a board member is the husband of the assistant principal of the school for 2018. We noted no documentation in the minutes showing that the conflict was brought to the governance council and that the governance council made a decision based on the policy. On June 5, 2019, the assistance principal was hired to become the principal for the FY 20 school year. No documentation was noted in the minutes regarding a decision for this conflict.

**Criteria:** Per the schools conflict of interest policy, "transactions with parties with whom a conflicting interest exists may be undertaken only if all of the following are observed: 1) the conflicting interest if fully disclosed, 2) the person with the conflict of interest is excluded from the discussion and approval of such transaction, 3) a competitive bid or comparable valuation exists, and 4) the governing council or a duly constituted committee thereof has determined that the transaction is in the best interest of the organization. Disclosure in the organization should be made to the principal (or is she or he is the one with the conflict, then to the governance council president), who shall bring the matter to the attention of the governance council or a duly constituted committee thereof. Disclosure involving governing council members should be made to the governance council president, (or if she or he is the one with the conflict, then to the governance council vice-president) who shall bring these matters to the governance council or a duly constituted committee thereof. The governance council or a duly constituted committee thereof shall determine whether a conflict exists and in the case of an existing conflict, whether the contemplated transaction may be authorized as just, fair, and reasonable to 21<sup>st</sup> Century Public Academy. The decision of the governing council or a duly constituted committee thereof on these matters will rest in their sole discretion, and their concern must be the welfare of the 21<sup>st</sup> Century Public Academy and the advancement of its purpose."

**Cause:** Lack of documentation.

**Effect:** School is not in compliance with its policy.

**Repeat Finding:** This is not a repeat finding.

**Recommendation:** We recommend that the school review its policies to ensure they are complying with and all decisions according to its policy are documented.

**Views of responsible officials and planned corrective actions:** The school's board member disclosed the relationship to the governance council. However, the minutes did not document this disclosure and subsequent action of the council. It should be noted that in subsequent governing council minutes the governing council member's recusal for related votes is noted. The board member resigned after the employee was promoted to Principal, reporting to the school's CEO. The school will ensure that it documents all conflicts as required in GC policy.

**Person Responsible:** Governing Council

**21<sup>st</sup> Century Public Academy**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Schedule of Findings and Responses**  
**June 30, 2019**

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**2019-009 IRS Penalty (Other Non-Compliance)**

**Condition:** During 2019, the school paid a penalty in the amount of \$2,907 for a late 941 payment.

**Criteria:** 6.20.2.11 NMAC requires the School to have an internal control structure that provides reasonable assurance that the School is complying with applicable laws and regulations.

**Cause:** Management oversight.

**Effect:** The school paid penalties that could have been used for other educational expenditures.

**Repeat finding:** This is not a repeat finding.

**Recommendation:** We recommend that the school review its timeline for 941 payments and ensure all amounts are paid by the required dates.

**Views of responsible officials and planned corrective actions:** Process have been implemented to ensure all payroll liabilities and related reports are submitted and timely paid.

**Person Responsible:** Business Manager

**21<sup>st</sup> Century Public Academy**  
**(A Component Unit of Albuquerque Municipal School District No. 12)**  
**Schedule of Findings and Responses**  
**June 30, 2019**

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**SECTION I – FINANCIAL STATEMENT FINDINGS – COMPONENT UNIT**

**Cutler Charitable Foundation**

**2019-010: Financial Close and Reporting (Previously reported as 2018-028) (Material Weakness)**

**Condition:** The Foundation was not maintaining a trial balance or a general ledger with the accounting activity during the fiscal year. In addition, we noted an amount of \$68,522 posted to fund balance that has not been properly reconciled. We noted no record or documentation of journal entries obtained for the trial balance support.

**Management progress:** *Management has not made progress on this finding.*

**Criteria:** The Foundation shall establish and maintain an internal control structure to provide management with reasonable assurance that assets are safe-guarded against loss from authorized use or deposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with GAAP and the correct reporting framework in accordance with GASBS No. 39 paragraph 5.

**Cause:** The Foundation does not have a bookkeeper or CPA causing some lack of understanding of what is required.

**Effect:** As a result, there is a risk that financial statements and disclosures may be inaccurate. Insufficient controls over the preparation of account balances, financial statements, and related disclosures limits the Foundation's ability to prevent or detect a misstatement whether due to error or fraud in its year-end financial statements. The audit includes a disclaimer of opinion, as balances may not be accurate and further noncompliance may exist.

**Repeat finding:** This was previously reported as 2018-028

**Recommendation:** We recommend that the foundation hire a CPA to ensure the books and records are current, accurate, and in accordance with GAAP. The Foundation should ensure the amounts recorded are recorded in accordance with the GASB framework and all reporting requirements are met.

**Views of responsible officials and planned corrective actions:** The Cutler Charitable Foundation is, determined by the IRS, a 501c3 cash-based organization. The cash accounting system was stated on the foundation's IRS application of the 501c3 determination. The foundation has kept a general ledger for the auditor year of FY2019. When requested the foundation submitted their cash single entry general ledger along with the trial balance and all activity for the year. The foundation has kept to all the Federal regulations which state that a single-entry cash accounting system is acceptable. The foundation also works on a calendar year (January 1 to December 31). After speaking with the State auditor's office for clarification of a "component unit" the foundation is clear that a double entry accounting system is preferable to the State, GASB 39 paragraph 5. The Cutler Charitable Foundation is a small organization with at the most 4 transactions a month, it was a prudent decision to create a system that was trouble-free and straight forward for accounting method. The foundation has been interviewing accounting firms and individual accountants to handle the foundations books to meet the requirements set by the State of New Mexico. Since the foundation is small and does not raise funds itself cost is an issue, however the foundation has found someone to handle the required accounting format. The foundation is currently working on moving its books to a double entry format. *(continued on next page)*

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The Cutler Charitable Foundation wants to ensure that it is compliant with both the State of New Mexico and the IRS. Although the documents that were submitted to the auditors were single entry cash basis format and not double entry, it is not factual that the foundation did not maintain a general ledger. As of October 1, 2019, the foundation has an accountant that is experienced with non-profit foundation accounting systems and procedures. He has moved the foundation to a double entry accounting system and has reviewed all of the foundation's records and documents.

**Person Responsible:** All officers of the foundation.

**2019-011: Lack of Internal Controls over Capital Assets (Previously reported as 2018-029) (Material Weakness)**

**Condition: During our audit we noted the following:**

- The Foundation incorrectly capitalized construction in progress at year end in the amount of \$3,110,240. In addition, the Foundation recorded depreciation incorrectly in the amount of \$207,349.
- The Foundation did not properly record \$263,247 of depreciation expense related to the building into the trial balance provided.
- The July 1, 2018 beginning balance had to be corrected by \$1,081,293 to reconcile the prior year balances.

**Managements progress:** Management has not made progress correcting this finding.

**Criteria:** GASB Statement No. 34 requires capital assets to be recorded at their historical cost. GASB Statement No. 42 states that loss from impairment should be reported in the statement of activities and statement of revenues, expenses, and changes in net position.

**Cause:** The Foundation does not have a bookkeeper or CPA causing some lack of understanding of what is required.

**Effect:** The Foundation's assets were not correctly tracked and adjusted for according to GAAP.

**Repeat finding:** This was previously reported as 2018-029

**Recommendation:** We recommend that the foundation hire a CPA to ensure the books and records are current, accurate, and in accordance with GAAP.

**Views of responsible officials and planned corrective actions:** In May of 2019, 21st Century Public Academy and the Cutler Charitable Foundation engaged Moss Adams in an AUP process to assist both the school and the foundation with verifying the cash status of the school and the capitalization and depreciation of the ongoing construction and renovated building. There was confusion as to how to "label" depreciation on what, and what should or should not be capitalized. The foundation welcomes input and direction as well as the opportunity to improve on their compliance to the State and the IRS.

The foundation has engaged an accountant who is currently setting up a corrected depreciation schedule for the end of the foundation's fiscal year, December 31.

**Person Responsible:** All officers of the foundation.

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**2019-012: Lack of Internal Controls over Long-Term Debt (Previously reported as 2018-030) (Material Weakness)**

**Condition:** During our testwork over long-term debt the following was noted:

- The 2019 beginning balance on the debt rollforward \$2,672,230 was incorrect posted to July 2018 instead of June 2018.
- No amounts were recorded as current.
- Accrued interest in the amount of \$26,829 was not recorded in the trial balance.
- The July 1, 2018 beginning balance on long-term debt had to be corrected by \$41,139 to reconcile the prior year balances.

**Management's progress:** *Management has not made progress on this finding.*

**Criteria:** Per NMAC 6.20.2.11(6), transactions are to be recorded as necessary to permit preparation of financial statements in conformity with GAAP.

**Cause:** The Foundation does not have a bookkeeper or CPA causing some lack of understanding of what is required.

**Effect:** The Foundation's balances of debt recorded were misstated during the year.

**Repeat finding:** This was previously reported as 2018-030

**Recommendation:** We recommend that the foundation hire a CPA to ensure the books and records are current, accurate, and in accordance with GAAP.

**Views of responsible officials and planned corrective actions:** The foundation, per the IRS application, is a cash only accounting. Moss Adams has informed the foundation that they are required to use an accrual-based accounting system. This was not fully communicated to the foundation during last year's audit. Although the foundation did not accrue anything because they have a cash-based system. In order to comply with what Moss Adams had directed, the foundation will have to inform the IRS that their accounting structure will be changed to an accrued system.

The foundation has engaged an accountant who is currently setting up a double entry format that will be reviewed to make sure that the rollforward, which will take place in January is correct. The foundation's fiscal year is January 1 to December 31. A roll over will not take place until the end of December 31, 2019.

**Person Responsible:** All officers of the foundation.

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**2019-013: Filing of Annual Report (Other Non-Compliance)**

**Condition:** The Foundation was late in filing its annual report with the secretary of state that was due on June 15, 2019.

**Criteria:** Per NMSA 53-8-53 Filing of annual report, the annual report of a domestic or foreign corporation shall be delivered to the commission on or before the fifteen day of the fifth month following the end of the taxable year.

**Cause:** Oversight by management.

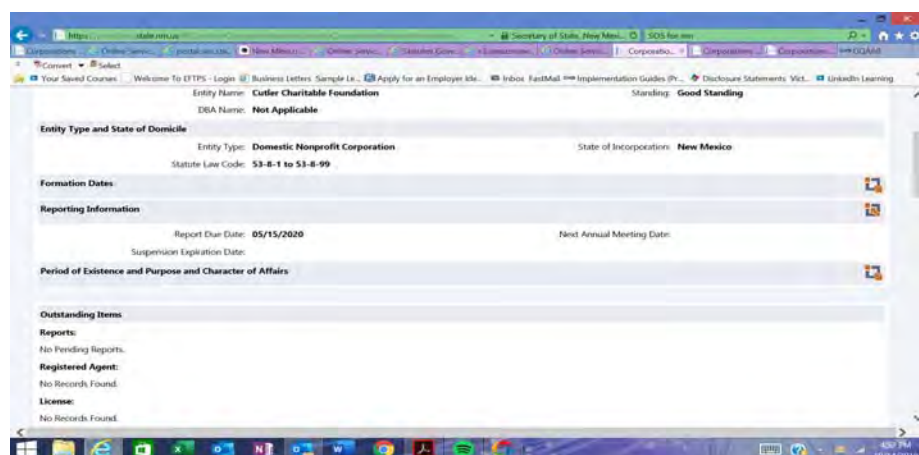
**Effect:** Foundation could be subject to penalties or renovation of license.

**Repeat finding:** This is not a repeat finding.

**Recommendation:** We recommend that the foundation file the report as soon as possible and ensure controls are in place to meet all state reporting requirements.

**Views of responsible officials and planned corrective actions:** The foundation is in good standing with the Secretary of State's Office. This is visible on the SOS Portal. The foundation contacted the SOS Portal Business Support as to why the filing history does not show that the report was submitted and Mr. Johnson stated that the SOS Portal does not have the capability to show that the report has been submitted, only the correspondence that the State was sent. He stated the way to know that a report has been submitted is by the "Good Standing" statement. Because of foundation's conversation with the SOS Portal Business Support about the filing history section of the portal, Mr. Johnson will be taking this issue to the programmers of the portal to see if this can be correct to include recording the submission of the report in the Filing History section.

The annual report was filled and is in good standing with the New Mexico Secretary of State. Please see the screen shot below.



**Person Responsible:** All officers of the foundation

**Auditor Response:** We suggest that the Foundation add controls to ensure corporate reports are submitted by the required due date.

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**Summary Schedule of Prior Audit Findings**  
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**SECTION II – FINANCIAL STATEMENT FINDINGS – SCHOOL**

**21<sup>st</sup> CENTURY PUBLIC ACADEMY**

<b>2018-001 Purchasing</b>	<b>CLEARED</b>
<b>2018-002 Lack of Records</b>	<b>CLEARED</b>
<b>2018-003 Procurement Code</b>	<b>CLEARED</b>
<b>2018-004 Small Purchases</b>	<b>CLEARED</b>
<b>2018-005 Internal Control over Financial Reporting</b>	<b>Repeated and modified as 2019-001</b>
<b>2018-006 Vendor Controls and Required IRS Forms</b>	<b>CLEARED</b>
<b>2018-007 Chief Procurement Officer</b>	<b>Repeated and modified as 2019-002</b>
<b>2018-008 Retiree Health Care timely payments</b>	<b>Repeated and modified as 2019-003</b>
<b>2018-009 Contingent Fee contract</b>	<b>CLEARED</b>
<b>2018-010 Construction</b>	<b>CLEARED</b>
<b>2018-011 Construction change-order</b>	<b>CLEARED</b>
<b>2018-012 Lack of NM PED approval prior to approving Lease Purchase Agreement</b>	<b>CLEARED</b>
<b>2018-013 Bylaws</b>	<b>CLEARED</b>
<b>2018-014 Lack of Due Diligence</b>	<b>CLEARED</b>
<b>2018-015 Fixed Assets</b>	<b>Repeated and modified as 2019-004</b>
<b>2018-016 Vendor Overpayment</b>	<b>CLEARED</b>
<b>2018-017 Journal Entries</b>	<b>CLEARED</b>
<b>2018-018 Prepayment of Invoices</b>	<b>CLEARED</b>
<b>2018-019 Improper Disposal of Capital Assets</b>	<b>CLEARED</b>
<b>2018-020 Request for Reimbursement</b>	<b>CLEARED</b>
<b>2018-021 Budgetary Conditions</b>	<b>Repeated and modified as 2019-005</b>
<b>2018-022 4th quarter NMPED reports</b>	<b>CLEARED</b>
<b>2018-023 Outdated Policies</b>	<b>CLEARED</b>
<b>2018-024 T&amp;E Adjustment</b>	<b>CLEARED</b>
<b>2018-025 Internal Control over Cash Receipts</b>	<b>CLEARED</b>
<b>2018-026 - RHC and ERB Payments</b>	<b>Repeated and modified as 2019-006</b>
<b>2018-027 Payroll Transactions</b>	<b>Repeated and modified as 2019-007</b>

**CUTLER CHARITABLE FOUNDATION**

<b>2018-028 Financial Close and Reporting</b>	<b>Repeated and modified as 2019-010</b>
<b>2018-029 Lack of Internal Controls over Capital Assets</b>	<b>Repeated and modified as 2019-011</b>
<b>2018-030 Lack of Internal Controls over Long-term Debt</b>	<b>Repeated and modified as 2019-012</b>



An exit conference was held with the School on October 28, 2019. The conference was held in a closed meeting to preserve the confidentiality of the audit information prior to the official release of the financial statements by the State Auditor. In attendance were:

Mary Tarango, CEO  
Zach Kirchgessner, Business Manager Vigil Group  
Angie Lerner, Community Member  
Virginia Trujillo, Board Chair  
Roberta Velasquez, APS Charter Business Manager

Guadalupe Jaramillo, Senior Auditor State Auditor's Office  
Shawn Beck, Director State Auditor's Office

Sheila Herrera, Moss Adams Senior Manager

An exit conference was held with the Foundation on October 30, 2019. The conference was held via a closed teleconference to preserve the confidentiality of the audit information prior to the official release of the financial statements by the State Auditor. In attendance were:

#### **CUTLER CHARITABLE FOUNDATION**

Mary Tarango, 21<sup>st</sup> Century Principal  
Zach Kirchgessner, Vigil Group  
Alec Houser, Board member  
Rita Hirshey, Foundation representative

Guadalupe Jaramillo, Senior Auditor State Auditors Office  
Shawn Beck, Director State Auditor's Office

Sheila Herrera, Moss Adams Senior Manager

#### **PREPARATION OF FINANCIAL STATEMENTS**

The financial statements presented in this report have been prepared with the assistance of the independent auditor. However, they are the responsibility of management, as addressed in the Report of Independent Auditors. Management reviewed and approved the financial statements.