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GOVERNING COUNCIL MEETING MINUTES

Meeting Date: Thursday, July 17, 2025

Time: 4:00 p.m.

Location: Zoom Meeting*

Meeting ID: 964 8349 4709

Password: lade

Link: <https://zoom.us/j/96483494709?pwd=NTJRYk5ubVBQRVYrVmIwd3JWdStWdz09>

*Zoom link is also accessible from the homepage of our website

AGENDA

- I. Call to Order
- II. Roll Call
- III. Public Comment*
- IV. Approval of Agenda
ACTION
- V. Approval of June Minutes
ACTION
- VI. Finance Committee/Business Manager
 - a. Financial Report
 - b. Check Register & Bank Reconciliation
ACTION
 - c. BARS
ACTION
 - d. FY25 Inventory Certification
ACTION
- VII. Head Administrator's Report
 - a. Financial Framework
 - b. Organizational Framework
 - c. Academic Performance Framework
 - d. Capstone Presentation & Proposal
- VIII. Policies
 - a. Approval of Internal Controls
ACTION
 - b. Food Service Program Procurement & Code of Conduct
ACTION
 - c. Capitalization of Aggregate Purchases Policy
ACTION
- IX. Current Business
- X. Board Development



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- XI. **Consideration for Approval to Adjourn to Closed Session Pursuant to the Open Meetings Act NMSA 1978 (§ 10-15-1 (H)(2)) for the Purpose of Discussing Limited Personnel Matters**
ACTION
- XII. **Adjournment**
ACTION

MINUTES

- I. **Call to Order**
Richard Malcolm called the meeting to order at 4:09 PM.
- II. **Roll Call**
Council Members in Attendance (via online platform):
- Laura Braun, President
 - Melissa McLaney, Treasurer
 - Richard Malcolm, Secretary
 - Patti Morrison, Vice President
 - Mathias Rodriguez, Board Member
- Council Members Absent:
- Xian Bass, Board Member
- Guests:
- Adam Giron, Head Administrator
 - Gowan Hays, Business Manager
 - Sam Gonzales, DMH
 - Josh Abrams, Vice Principal
 - Julia Martinez, Business Manager Assistant
 - Kate Smith, Teacher
 - Vanessa Alvarado, Teacher
 - Thomas Loyd, Teacher
- III. **Public Comment**
None
- IV. **Approval of Agenda**
Laura Braun motioned to approve the agenda and Melissa McLaney seconded. Agenda approved unanimously.
- V. **Approval of June Minutes**
Patti Morrison made a motion to approve the minutes from June, Richard Malcolm seconded. None opposed.
- VI. **Finance Committee/Business Manager**



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a. Financial Report

Gowan Hays provided an overview of all the financial documents that were reviewed during the finance committee meeting.

b. Check Register & Bank Reconciliation

Melissa McLaney moved to approve the check register and bank reconciliation, and Patti Morrison seconded. All members in favor.

c. BARS

None

d. FY25 Inventory Certification

Melissa McLaney and Laura Braun provided an overview of the Inventory Certification that was reviewed during the finance committee meeting. Laura clarified that this asset depreciation schedule is for all assets over \$5,000, and the “useful life” of all items was used to update the internal controls policy. Melissa McLaney moved to approve the document and Richard Malcolm seconded. FY25 Inventory Certification approved unanimously.

VII. Head Administrator’s Report

Adam Giron provided updates to the board on enrollment, graduation, and the monthly building report. Rod iron fencing on the south end of the property is complete and power to the facilities for portables has been upgraded.

a. Financial Framework

b. Organizational Framework

- APS site visit has not been scheduled yet.
- The National School Lunch Program Audit was conducted and completed.
- We continue to advertise and recruit for 2 math teachers, a social studies teacher, an EA, and 2 special education teachers.

c. Academic Framework

- Comprehensive Turnaround Action Plan is progressing with Transformational Team and preparing for next year
- Adam Giron presented attendance reports, graduation rates, retention rates, and important dates approaching.

See attached documents for full HA report.



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d. Capstone Presentation & Proposal

Kate Smith, Thomas Loyd, and Vanessa Alvarado gave a presentation to the board about the unique LADE Capstone project.

See attached documents for presentation slides.

Josh Abrams proposed that the senior capstone project become a graduation requirement to align with HB171 and also align with our graduate profile. All board members expressed support of this idea and plan to vote on adopting the proposal at next month's meeting.

VIII. Policies

a. Approval of Internal Controls

Laura Braun presented the updates to the internal controls policy. The main updates include useful life of assets, types of purchases, and documents to be reviewed during finance meetings.

Laura Braun made a motion to approve the internal controls and Richard Malcolm seconded. All members in favor; policy approved.

b. Food Service Program Internal Controls Policy

Laura Braun motioned to approve the Food Service Program Internal Controls Policy and Patti Morrison seconded. None opposed.

c. Food Service Program Procurement Procedures & Code of Conduct

Laura Braun motioned to approve the Food Service Program Procurement Procedures & Code of Conduct and Richard Malcolm seconded. None opposed.

d. Capitalization of Aggregate Purchases Policy

Gowan Hays described the Capitalization of Aggregate Purchases Policy per the Governmental Accounting Standards Board (GASB).

Richard Malcolm moved to approve the policy and Melissa McLaney seconded. All members in favor.

IX. Current Business

None

X. Board Development

XI. Consideration for Approval to Adjourn to Closed Session

Pursuant to the Open Meetings Act NMSA 1978 (§ 10-15-1 (H)(2)) for the Purpose of Discussing Limited Personnel Matters

No closed session needed.



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XII. Adjournment

Melissa McLaney made a motion to adjourn with a second from Richard Malcolm. All in favor. Meeting adjourned at 5:34 PM.

Next Meeting

Thursday, August 21st, 2025 | 4:00 PM via Zoom

Additional Agenda Items for Next Meeting:

- Approval of Capstone Graduation Requirement



La Academia de Esperanza
June 2025 Bank Reconciliation

Wells Fargo Balance as of 06/1/2025	Wells Fargo Balance as of 06/30/2025	June 2025 Activity
\$2,119,831.19	\$2,360,624.99	\$240,793.80
	Receipts	Disbursements
Per Bank	\$738,079.36	\$497,285.56
Prior Payments Outstanding		\$6,073.94
Less: Prior Payments Cleared in June		\$5,279.18
**June Outstanding Returns	\$3,158.35	
Add: June Outstanding Payments		\$104,652.90
Outstanding Returns and Payments Total	\$3,158.35	\$105,447.66
June Payments Voided	\$24,162.22	\$24,162.22
Expected General Ledger	\$765,399.93	\$620,821.50
General Ledger	\$1,023,292.37	\$878,713.94
Difference	-\$257,892.44	-\$257,892.44



La Academia de Esperanza
June 2025 Outstanding Checks

<u>Vendor name</u>	<u>name on check</u>	<u>Payment Date</u>	<u>Payment Amount</u>	<u>GL Reference Number</u>	<u>Payment Channel</u>
Thomas Loyd	Thomas Loyd	04/21/25	794.76	20227	Check
De Lage Landen Financial Services	De Lage Landen Financial Services	06/23/25	594.08	20273	Check
Document Solutions Inc.	Document Solutions Inc.	06/23/25	684.34	20276	Check
Adam Giron	Adam Giron	06/23/25	183.00	20277	Check
Nursing Services LLC.	Nursing Services LLC.	06/23/25	1,901.30	20278	Check
Adam Giron	Adam Giron	06/23/25	851.75	20279	Check
Avant Assessment LLC	Avant Assessment LLC	06/23/25	19.90	20280	Check
AnchorBuilt Inc.	AnchorBuilt Inc.	06/23/25	62,777.66	20284	Check
Newsoul Church	Newsoul Church	06/23/25	17,685.31	20286	Check
Albuquerque Charter School League	Albuquerque Charter School League	06/23/25	250.00	20289	Check
Newsoul Church	Newsoul Church	06/23/25	17,685.31	20290	Check
Maloy Mobile Storage Inc.	Maloy Mobile Storage Inc.	06/26/25	645.75	20292	Check
KB Photo NM LLC	KB Photo NM LLC	06/26/25	500.00	20293	Check
University of Kansas Center for Research Inc.	University of Kansas Center for Research	06/26/25	874.50	20294	Check
Total			\$105,447.66		

La Academia de Esperanza
June 2025 Outstanding Returned Checks

<u>Vendor name</u>	<u>name on check</u>	<u>Payment Date</u>	<u>Payment Amount</u>	<u>GL Reference Number</u>	<u>Payment Channel</u>
Tecolot Educational Diagnostics	Tecolot Educational Diagnostics	06/30/2025	2,112.10	20288	Check
Security Benefit Life Insurance Company	Security Benefit Life Insurance Compan	06/30/2025	946.25	20281	Check
Karen Lagunero	Karen Lagunero	06/30/2025	100.00	20268	Check
Total			\$3,158.35		

La Academia de Esperanza
June 2025 Voided Checks

<u>Vendor name</u>	<u>name on check</u>	<u>Payment Date</u>	<u>Payment Amount</u>	<u>GL Reference Number</u>	<u>Payment Channel</u>
ACES- Association of Charter School Education	ACES- Association of Charter School Education	06/16/25	15085.24	20272	VOID
Sunsun J Carnazo	Sunsun J Carnazo	06/23/25	2445.93	20274	VOID
LDD Consulting Inc.	LDD Consulting Inc.	06/23/25	429.16	20275	VOID
LDD Consulting Inc.	LDD Consulting Inc.	06/23/25	144.82	20282	VOID
LDD Consulting Inc.	LDD Consulting Inc.	06/23/25	4580.83	20285	VOID
Global Storage	Global Storage	06/23/25	260	20287	VOID
Security Benefit Life Insurance Company	Security Benefit Life Insurance Compan	06/23/25	946.25	20291	VOID
LDD Consulting Inc.	LDD Consulting Inc.	06/26/25	199.25	20295	VOID
New Mexico Gas Company inc	New Mexico Gas Company inc	06/26/25	70.74	20296	VOID
Total			\$24,162.22		



**La Academia de Esperanza
June 2025 Receipts**

Fund	Object	Amount	Memo
11000	43101	280,547.90	11000 SEG APS PAYMENTS June 2025
11000	41920	114.89	Bank Deposit 6/17; Socorro Schools Instr June
11000	41910	1,000.00	Bank Deposit 6/26; Newsoul Church Rental
21000	44500	14,218.42	USDA April 2025
24101	41924	6,989.20	Bank Deposit 6/17; 24101-0008
24106	41924	5,064.34	Bank Deposit 6/17; 24106-0009
24106	41924	1,530.59	Bank Deposit 6/26; 24106-0010
24190	41924	25,764.63	Bank Deposit 6/17; 24190-0008
26107	43214	118,799.22	Ed Fellows- Reimbursement State of New Mex VNDR PYMT NMAP0002316192 FY25 QTR 1 FY25 QTR 1 FY25 QTR 2 FY25 QTR 2 FY25 9560005662
31200	43209	153,537.00	NMAP0002316192 O00000091004434536950N
31600	41110	64,503.58	BERNALILLO May 2025 HB-33
31600	41110	1,594.35	SANDOVAL COUNTY ACH May 2025 DIST APS HB-33
31701	41110	33,024.29	BERNALILLO May 2025 SB-9
31701	41110	824.53	SANDOVAL COUNTY May 2025 DIST APS SB-9 State of New Mex VNDR PYMT NMAP0002314467 31703 FY25 State Match 31703 FY25 State Match 9560005662
31703	43202	24,653.55	NMAP0002314467 O00000091004037620157N
11000	11508	4961.94	6_30 11000 VOID Tax
24101	11508	411.22	6_30 24101 VOID Tax
24190	11508	47.21	6_30 24190 VOID Tax
11000	11508	100	Bank Deposit 6/17; Security Benefit Return
11000	11508	50	Bank Deposit 6/17; Security Benefit Return
11000	11508	50	Bank Deposit 6/17; Security Benefit Return
11000	11508	31.25	Bank Deposit 6/17; Security Benefit Return
11000	11508	15	Bank Deposit 6/17; Security Benefit Return
11000	11508	100	Bank Deposit 6/30; Security Benefit Return
11000	11508	50	Bank Deposit 6/30; Security Benefit Return
11000	11508	50	Bank Deposit 6/30; Security Benefit Return
11000	11508	31.25	Bank Deposit 6/30; Security Benefit Return
11000	11508	15	Bank Deposit 6/30; Security Benefit Return

Total Receipts

738,079.36



**La Academia de Esperanza
June 2025 Adjusting Journal Entries**

Transaction Number	Fund	Asset Debit Amount	Asset Credit Amount	Memo
53035	11000	204716		JE to fund 31200
53035	31200		204716	JE to fund 31200
53448	11000	19740.09		JE from 11000 to 24106
53448	24106	19383.87		JE from 24106 to 11000
53448	24106		19740.09	JE from 11000 to 24106
53448	11000		19383.87	JE from 24106 to 11000
53288	11000	14052.48		JE Cash Balance to 24101
53288	24101		14052.48	JE Cash Balance to 24101
Total Adjustments		257,892.44	257,892.44	



LADE

Jun-25

Vendor Name	Payment Date	Payment Source	Payment Method	Reporting Currency	Payment Total (Reporting)
Security Benefit Life Insurance Company	6/4/2025	Platform	Check	USD	\$ 946.25
Curt A. Szarek	6/4/2025	Platform	ACH	USD	\$ 2,091.29
DKDK Project LLC	6/4/2025	Platform	Check	USD	\$ 1,500.00
Charter School Testing	6/4/2025	Platform	Check	USD	\$ 1,496.96
Graduation Source	6/4/2025	Platform	Check	USD	\$ 803.87
Home Depot Credit Services	6/4/2025	Platform	Check	USD	\$ 1,672.83
Albuquerque Bernalillo County Water Utility A	6/4/2025	Platform	Check	USD	\$ 898.38
Maloy Mobile Storage Inc.	6/4/2025	Platform	Check	USD	\$ 645.75
RHC	6/9/2025	Platform	ACH	USD	\$ 5,397.89
Tecolot Educational Diagnostics LLC	6/9/2025	Platform	Check	USD	\$ 100.00
LDD Consulting Inc.	6/9/2025	Platform	Check	USD	\$ 12,642.91
CenturyLink	6/16/2025	Platform	ACH	USD	\$ 51.30
Kelly Callahan Professional Services LLC	6/16/2025	Platform	ACH	USD	\$ 2,743.44
JP Production Services LLC	6/16/2025	Platform	ACH	USD	\$ 47,041.06
Unite Private Networks	6/16/2025	Platform	ACH	USD	\$ 509.85
LDD Consulting Inc.	6/16/2025	Platform	Check	USD	\$ 657.94
Richard M. Romero Consulting	6/16/2025	Platform	Check	USD	\$ 3,766.88
Crystal Springs Bottled Water	6/16/2025	Platform	Check	USD	\$ 53.80
LDD Consulting Inc.	6/23/2025	Platform	Check	USD	\$ 429.16
Curt A. Szarek	6/23/2025	Platform	ACH	USD	\$ 2,199.22
AnchorBuilt Inc.	6/23/2025	Platform	Check	USD	\$ 62,777.66
DMH Law LLC	6/23/2025	Platform	ACH	USD	\$ 34,224.75
Albuquerque Charter School League	6/23/2025	Platform	Check	USD	\$ 250.00
Newsoul Church	6/23/2025	Platform	Check	USD	\$ 17,685.31
Security Benefit Life Insurance Company	6/23/2025	Platform	Check	USD	\$ 946.25
Albuquerque Bernalillo County Water Utility A	6/23/2025	Platform	Check	USD	\$ 70.74
Adam Giron	6/23/2025	Platform	Check	USD	\$ 183.00
Adam Giron	6/23/2025	Platform	Check	USD	\$ 851.75
Avant Assessment LLC	6/23/2025	Platform	Check	USD	\$ 19.90
De Lage Landen Financial Services	6/23/2025	Platform	Check	USD	\$ 594.08
Sunsun J Carnazo	6/23/2025	Platform	Check	USD	\$ 2,445.93
Newsoul Church	6/23/2025	Platform	Check	USD	\$ 17,685.31
LDD Consulting Inc.	6/23/2025	Platform	Check	USD	\$ 4,580.83
Nursing Services LLC.	6/23/2025	Platform	Check	USD	\$ 1,901.30
Document Solutions Inc.	6/23/2025	Platform	Check	USD	\$ 684.34
ACES- Association of Charter School Education	6/23/2025	Platform	Check	USD	\$ 15,085.24
LDD Consulting Inc.	6/23/2025	Platform	Check	USD	\$ 144.82
Karen Lagunero	6/23/2025	Platform	Check	USD	\$ 2,112.10
Global Storage	6/23/2025	Platform	Check	USD	\$ 260.00
Axiom Analytics LLC	6/23/2025	Platform	ACH	USD	\$ 7,085.28
New Mexico Gas Company Inc	6/26/2025	Platform	Check	USD	\$ 70.74
Maloy Mobile Storage Inc.	6/26/2025	Platform	Check	USD	\$ 645.75
KB Photo NM LLC	6/26/2025	Platform	Check	USD	\$ 500.00
University of Kansas Center for Research Inc.	6/26/2025	Platform	Check	USD	\$ 874.50
Security Benefit Life Insurance Company	6/26/2025	Platform	Check	USD	\$ 946.25
LDD Consulting Inc.	6/26/2025	Platform	Check	USD	\$ 199.25
Total					\$ 258,473.86

ACH					
Vendor Name	Payment Date	Payment Source	Payment Method	Reporting Currency	Payment Total (Reporting)
ACH ORIGINATION - LA ACADEMIA DE E - FILE 7777788888	6/5/2025	Wells Fargo	ACH	USD	\$ 9,692.29
ACH ORIGINATION - LA ACADEMIA DE E - FILE 7777788888	6/5/2025	Wells Fargo	ACH	USD	\$ 599.31
ACH ORIGINATION - LA ACADEMIA DE E - FILE 7777788888	6/5/2025	Wells Fargo	ACH	USD	\$ 1,335.37
ACH ORIGINATION - LA ACADEMIA DE E - FILE 7777788888	6/5/2025	Wells Fargo	ACH	USD	\$ 1,082.56
ACH ORIGINATION - LA ACADEMIA DE E - FILE 7777788888	6/5/2025	Wells Fargo	ACH	USD	\$ 2,229.86
ACH ORIGINATION - LA ACADEMIA DE E - FILE 7777788888	6/5/2025	Wells Fargo	ACH	USD	\$ 10,297.40
ACH ORIGINATION - LA ACADEMIA DE E - FILE 7777788888	6/5/2025	Wells Fargo	ACH	USD	\$ 1,031.59
ACH ORIGINATION - LA ACADEMIA DE E - FILE 7777788888	6/5/2025	Wells Fargo	ACH	USD	\$ 1,321.85
ACH ORIGINATION - LA ACADEMIA DE E - FILE 7777788888	6/5/2025	Wells Fargo	ACH	USD	\$ 434.14
ACH ORIGINATION - LA ACADEMIA DE E - FILE 7777788888	6/5/2025	Wells Fargo	ACH	USD	\$ 1,431.91
5_15 11000 ERB Payment	6/12/2025	Wells Fargo	ACH	USD	\$ 17,698.03
5_15 24101 ERB Payment	6/12/2025	Wells Fargo	ACH	USD	\$ 1,526.82
5_15 24106 ERB Payment	6/12/2025	Wells Fargo	ACH	USD	\$ 920.00
5_15 24190 ERB Payment	6/12/2025	Wells Fargo	ACH	USD	\$ 1,602.95
5_15 26107 ERB Payment	6/12/2025	Wells Fargo	ACH	USD	\$ 5,664.82
5_30 11000 ERB Payment	6/12/2025	Wells Fargo	ACH	USD	\$ 18,261.66
5_30 24101 ERB Payment	6/12/2025	Wells Fargo	ACH	USD	\$ 1,526.82
5_30 24106 ERB Payment	6/12/2025	Wells Fargo	ACH	USD	\$ 883.52
5_30 24190 ERB Payment	6/12/2025	Wells Fargo	ACH	USD	\$ 737.45
5_30 26107 ERB Payment	6/12/2025	Wells Fargo	ACH	USD	\$ 2,482.56
Mosaic Fee	6/12/2025	Wells Fargo	ACH	USD	\$ 495.00
AFLAC COLUMBUS ACHPMT 250618 XXXXX1860 LaAcademiadeEsperanza	6/20/2025	Wells Fargo	ACH	USD	\$ 507.93
AFLAC COLUMBUS ACHPMT 250618 XXXXX1860 LaAcademiadeEsperanza	6/20/2025	Wells Fargo	ACH	USD	\$ 81.56
AFLAC COLUMBUS ACHPMT 250618 XXXXX1860 LaAcademiadeEsperanza	6/20/2025	Wells Fargo	ACH	USD	\$ 67.34
AFLAC COLUMBUS ACHPMT 250618 XXXXX1860 LaAcademiadeEsperanza	6/20/2025	Wells Fargo	ACH	USD	\$ 25.69
AFLAC COLUMBUS ACHPMT 250618 XXXXX1860 LaAcademiadeEsperanza	6/20/2025	Wells Fargo	ACH	USD	\$ 92.64
AFLAC COLUMBUS ACHPMT 250618 XXXXX1860 LaAcademiadeEsperanza	6/20/2025	Wells Fargo	ACH	USD	\$ 360.24
AFLAC COLUMBUS ACHPMT 250618 XXXXX1860 LaAcademiadeEsperanza	6/20/2025	Wells Fargo	ACH	USD	\$ 81.56
AFLAC COLUMBUS ACHPMT 250618 XXXXX1860 LaAcademiadeEsperanza	6/20/2025	Wells Fargo	ACH	USD	\$ 66.83
AFLAC COLUMBUS ACHPMT 250618 XXXXX1860 LaAcademiadeEsperanza	6/20/2025	Wells Fargo	ACH	USD	\$ 25.69
AFLAC COLUMBUS ACHPMT 250618 XXXXX1860 LaAcademiadeEsperanza	6/20/2025	Wells Fargo	ACH	USD	\$ 92.64
JE to fund 31200	6/23/2025	Wells Fargo	ACH	USD	\$ 204,716.00
PNM WEB_PAY JUN 25 16050034062325 LA ACADEMIA DE ESPERAN	6/24/2025	Wells Fargo	ACH	USD	\$ 5,004.29
Mosaic Fee	6/27/2025	Wells Fargo	ACH	USD	\$ 90.75
Mosaic Fee	6/27/2025	Wells Fargo	ACH	USD	\$ 71.50
JE from 11000 to 24106	6/30/2025	Wells Fargo	ACH	USD	\$ 19,740.09
JE from 24106 to 11000	6/30/2025	Wells Fargo	ACH	USD	\$ 19,383.87

Mosaic Fee	6/30/2025	Wells Fargo	ACH	USD	\$	19.25
JE Cash Balance to 24101	6/30/2025	Wells Fargo	ACH	USD	\$	14,052.48
Total					\$	345,736.26
Payroll						
Vendor Name	Payment Date	Payment Source	Payment Method	Reporting Currency		Payment Total (Reporting)
06/15 Payroll	6/15/2025	Wells Fargo	ACH	USD	\$	56,594.78
06/15 Taxes	6/15/2025	Wells Fargo	ACH	USD	\$	17,120.52
06/30 Payroll	6/30/2025	Wells Fargo	ACH	USD	\$	56,528.81
06/30 Taxes	6/30/2025	Wells Fargo	ACH	USD	\$	17,244.66
06/30 Payroll - Summer Payout 1	6/29/2025	Wells Fargo	ACH	USD	\$	56,594.80
06/30 Taxes - Summer Payout 1	6/29/2025	Wells Fargo	ACH	USD	\$	17,086.15
06/30 Payroll - Summer Payout 2	6/30/2025	Wells Fargo	ACH	USD	\$	41,764.47
06/30 Taxes - Summer Payout 2	6/30/2025	Wells Fargo	ACH	USD	\$	11,640.37
Total					\$	274,574.56
Grand Total					\$	878,784.68

ESP/Axiom Accounting Module
La Academia de Esperanza (001-061)
Summary Report 2024-2025
Based on RfR

Period Reporting 2024-07-01 to 2025-06-30

fund	GL Account Type	GL Sum of Dr#	GL Sum of Cr#	GL Amount	RfR Budget	Budget Remaining
11000	Expenses	\$6,301,115.34	\$3,746,517.14	\$2,554,598.20	\$4,203,165.59	\$1,648,567.39
21000	Expenses	\$148,317.49	\$13,297.33	\$135,020.16	\$319,838.91	\$184,818.75
21100	Expenses	\$0.00	\$0.00	\$0.00	\$16,418.26	\$16,418.26
23000	Expenses	\$225.41	\$0.00	\$225.41	\$550.00	\$324.59
24101	Expenses	\$177,706.38	\$23,581.98	\$154,124.40	\$219,302.00	\$65,177.60
24106	Expenses	\$129,289.68	\$22,912.94	\$106,376.74	\$128,050.00	\$21,673.26
24153	Expenses	\$0.00	\$0.00	\$0.00	\$3,325.00	\$3,325.00
24154	Expenses	\$11,233.03	\$0.00	\$11,233.03	\$16,166.00	\$4,932.97
24190	Expenses	\$156,481.78	\$71,101.41	\$85,380.37	\$125,000.00	\$39,619.63
24330	Expenses	\$12,875.56	\$12,875.56	\$0.00	\$8,295.00	\$8,295.00
26107	Expenses	\$381,597.63	\$98,308.82	\$283,288.81	\$343,700.00	\$60,411.19
26207	Expenses	\$0.00	\$0.00	\$0.00	\$3,068.99	\$3,068.99
27107	Expenses	\$0.00	\$0.00	\$0.00	\$5,532.00	\$5,532.00
27109	Expenses	\$2,976.61	\$565.02	\$2,411.59	\$21,134.04	\$18,722.45
27502	Expenses	\$0.00	\$0.00	\$0.00	\$7,847.00	\$7,847.00
28190	Expenses	\$18,646.07	\$2,646.07	\$16,000.00	\$16,000.00	\$0.00
31200	Expenses	\$204,716.00	\$0.00	\$204,716.00	\$204,716.00	\$0.00
31400	Expenses	\$109,818.72	\$0.00	\$109,818.72	\$716,500.00	\$606,681.28
31600	Expenses	\$402,351.01	\$0.00	\$402,351.01	\$780,494.00	\$378,142.99
31701	Expenses	\$601,229.18	\$0.00	\$601,229.18	\$914,917.00	\$313,687.82
31703	Expenses	\$2,820.07	\$0.00	\$2,820.07	\$51,882.55	\$49,062.48



Funds	11000	21000	21100	23000
Total Current Assets	\$1,523,952.03	\$239,321.78	\$20,778.47	\$324.59
Total Current Liabilities	-\$278,883.63	\$0.00	\$0.00	\$0.00
Retained Earnings	\$923,293.00	\$238,634.00	\$0.00	\$550.00
Revenue	\$3,275,609.07	\$120,622.70	\$20,778.47	\$0.00
Expenses	\$2,775,779.33	\$119,934.92	\$0.00	\$225.41
Net Income	\$499,829.74	\$687.78	\$20,778.47	-\$225.41
Total Equity	\$1,423,122.74	\$239,321.78	\$20,778.47	\$324.59
Total Liabilities and Equity	\$1,144,239.11	\$239,321.78	\$20,778.47	\$324.59

ESP/Axiom Accounting Module

La Academia de Esperanza (001-061)

Balance Sheet 2024-2025

Period Reporting: 2024-2025, 2024-07-01 to 2025-06

24101	24106	24154	24190	24330
-\$33,327.36	-\$4,720.62	\$0.00	-\$31,058.26	-\$0.43
\$13,650.34	\$14,010.70	\$0.00	\$6,536.68	\$0.00
-\$36,203.00	-\$5,693.00	\$0.00	\$0.00	-\$596,422.00
\$175,693.14	\$106,866.85	\$6,675.00	\$56,855.62	\$596,421.57
\$187,884.75	\$120,914.09	\$6,675.00	\$95,617.19	\$0.00
-\$12,191.61	-\$14,047.24	\$0.00	-\$38,761.57	\$596,421.57
-\$48,394.61	-\$19,740.24	\$0.00	-\$38,761.57	-\$0.43
-\$34,744.27	-\$5,729.54	\$0.00	-\$32,224.89	-\$0.43

-30

26107	26207	27109	27583	28190
-\$75,124.21	\$3,069.00	\$18,723.41	\$0.34	-\$27.33
\$22,122.42	\$0.00	\$0.00	\$0.00	\$87.56
-\$234,200.00	\$3,069.00	\$21,135.00	-\$24,646.00	\$0.00
\$453,365.06	\$0.00	\$0.00	\$24,646.34	\$15,885.11
\$320,661.04	\$0.00	\$2,411.59	\$0.00	\$16,000.00
\$132,704.02	\$0.00	-\$2,411.59	\$24,646.34	-\$114.89
-\$101,495.98	\$3,069.00	\$18,723.41	\$0.34	-\$114.89
-\$79,373.56	\$3,069.00	\$18,723.41	\$0.34	-\$27.33



31200	31400	31600	31701	31703
-\$51,179.00	-\$109,818.72	\$386,710.79	\$321,658.92	\$49,406.55
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
-\$50,771.00	\$0.00	\$553,952.00	\$799,967.00	\$27,229.00
\$204,308.00	\$0.00	\$235,109.80	\$122,921.10	\$24,653.55
\$204,716.00	\$109,818.72	\$402,351.01	\$601,229.18	\$2,476.00
-\$408.00	-\$109,818.72	-\$167,241.21	-\$478,308.08	\$22,177.55
-\$51,179.00	-\$109,818.72	\$386,710.79	\$321,658.92	\$49,406.55
-\$51,179.00	-\$109,818.72	\$386,710.79	\$321,658.92	\$49,406.55

Total Amount

\$2,258,689.95

-\$222,475.93

\$1,619,894.00

\$5,440,411.38

\$4,966,694.23

\$473,717.15

\$2,093,611.15

\$1,871,135.22

ESP/Axiom Accounting Module
La Academia de Esperanza (001-061)
Trial Balance 2024-2025
Period Reporting: 2024-2025, 2024-07-01 to 2025-06-30

Fund	Amt in Time Period (Dr)	Amt in Time Period (Cr)	Account String	Obj	Program	Object	Cash	Liability	Revenue	Expense	Fund Balance
11000	6561795.78	5037843.75	11000-0000-11508-0000-0000	Cash Account		Cash Account	11508	\$ 1,523,952.03			
11000	1503792.46	1225453.40	11000-0000-23011-0000-0000			23011					
11000	170431.65	168194.16	11000-0000-23107-0000-0000	ERB Contributions Payable	None	23107		\$ (278,339.06)			
11000	16189.74	15980.62	11000-0000-23109-0000-0000	NMRHC Payable	None	23109		\$ (2,237.49)			
11000	11571.23	11490.49	11000-0000-23115-0000-0000	EE 403B Contributions	None	23115		\$ (209.12)			
11000	71869.91	70645.07	11000-0000-23125-0000-0000			23125		\$ (80.74)			
11000	343.62	343.62	11000-0000-23127-0000-0000			23127		\$ (1,224.84)			
11000	105.46	52.58	11000-0000-23137-0000-0000			23137		\$ -			
11000	102951.53	104363.91	11000-0000-23141-0000-0000			23141		\$ (52.88)			
11000	43011.70	43545.41	11000-0000-23142-0000-0000			23142		\$ 1,412.38			
11000	18826.79	18639.71	11000-0000-23147-0000-0000			23147		\$ 533.71			
11000	82643.26	83860.17	11000-0000-23153-0000-0000			23153		\$ (187.08)			
11000	18703.40	18987.98	11000-0000-23154-0000-0000			23154		\$ 1,216.91			
11000	0	923293.00	11000-0000-32300-0000-0000	UNRESERVED FUND BALANCE	GENERAL	32300					\$ 923,293.00
11000	0	230.00	11000-0000-41701-0000-0000	Fees - Activities	No Program	41701		\$ 230.00			
11000	0	800.00	11000-0000-41702-0000-0000	Fees - Educational	No Program	41702		\$ 800.00			
11000	0	12000.00	11000-0000-41910-0000-0000	Rental Income	No Program	41910		\$ 12,000.00			
11000	0	1385.65	11000-0000-41920-0000-0000	Contributions and Donations From Private	No Program	41920		\$ 1,385.65			
11000	564412.19	567363.33	11000-0000-41980-0000-0000	Vendor Refund of Prior-Year's Expenditure	No Program	41980		\$ 2,951.14			
11000	0	3258242.28	11000-0000-43101-0000-0000	State Equalization Guarantee	No Program	43101		\$ 3,258,242.28			
11000	141.90	141.90	11000-0000-52210-0000-0000	FICA PAYMENTS	GENERAL	52210		\$ -			
11000	601764.21	6823.76	11000-1000-51100-1010-1411	Salaries Expense	Regular Education (PreK-12) P	51100		\$594,940.45			
11000	114248.20	102650.32	11000-1000-51100-1010-1412	Salaries Expense	Regular Education (PreK-12) P	51100		\$ 11,597.88			
11000	78156.14	69140.64	11000-1000-51100-1010-1711	Salaries Expense	Regular Education (PreK-12) P	51100		\$ 9,015.50			
11000	4337.50	4337.50	11000-1000-51100-2000-1411	Salaries	Special Programs	51100		\$ -			
11000	222934.28	13647.52	11000-1000-51100-2000-1412	Salaries Expense	Special Programs	51100		\$209,286.76			
11000	28316.50	791.66	11000-1000-51300-1010-1411	Additional Compensation	Regular Education (PreK-12) P	51300		\$ 27,524.84			
11000	4579.32	4579.32	11000-1000-51300-1010-1412	Additional Compensation	Regular Education (PreK-12) P	51300		\$ -			
11000	1280.00	0	11000-1000-51300-1010-1711	Additional Compensation	Regular Education (PreK-12) P	51300		\$ 1,280.00			
11000	20711.66	0	11000-1000-51300-2000-1412	Additional Compensation	Special Programs	51300		\$ 20,711.66			
11000	442.78	442.78	11000-1000-52111-0000-0000	Educational Retirement	No Program	52111		\$ -			
11000	239.44	239.44	11000-1000-52111-0000-1711	Educational Retirement	None	52111		\$ -			
11000	112978.00	3015.50	11000-1000-52111-1010-1411	Educational Retirement	Regular Education (PreK-12) P	52111		\$109,962.50			
11000	4960.38	2974.43	11000-1000-52111-1010-1412	Educational Retirement	Regular Education (PreK-12) P	52111		\$ 1,985.95			
11000	13574.67	11652.37	11000-1000-52111-1010-1711	Educational Retirement	Regular Education (PreK-12) P	52111		\$ 1,922.30			
11000	2164.74	2164.74	11000-1000-52111-2000-1411	Educational Retirement	Special Programs	52111		\$ -			
11000	39530.80	2477.04	11000-1000-52111-2000-1412	Educational Retirement	Special Programs	52111		\$ 37,053.76			
11000	26.39	26.39	11000-1000-52112-0000-1711	NM Retiree Health	None	52112		\$ -			
11000	12400.56	332.29	11000-1000-52112-1010-1411	ERA - Retiree Health	Regular Education (PreK-12) P	52112		\$ 12,068.27			
11000	546.59	327.74	11000-1000-52112-1010-1412	ERA - Retiree Health	Regular Education (PreK-12) P	52112		\$ 218.85			
11000	1495.96	1284.11	11000-1000-52112-1010-1711	ERA - Retiree Health	Regular Education (PreK-12) P	52112		\$ 211.85			
11000	238.53	238.53	11000-1000-52112-2000-1411	NM Retiree Health	Special Programs	52112		\$ -			
11000	4355.79	272.92	11000-1000-52112-2000-1412	ERA - Retiree Health	Special Programs	52112		\$ 4,082.87			
11000	32820.84	4465.78	11000-1000-52210-1010-1411	FICA Payments	Regular Education (PreK-12) P	52210		\$ 28,355.06			
11000	1991.91	1272.84	11000-1000-52210-1010-1412	FICA Payments	Regular Education (PreK-12) P	52210		\$ 719.07			
11000	4453.63	4281.55	11000-1000-52210-1010-1711	FICA Payments	Regular Education (PreK-12) P	52210		\$ 172.08			
11000	756.27	756.27	11000-1000-52210-2000-1411	FICA Payment	Special Programs	52210		\$ -			
11000	9311.51	987.83	11000-1000-52210-2000-1412	FICA Payments	Special Programs	52210		\$ 8,323.68			
11000	7531.13	452.11	11000-1000-52220-1010-1411	Medicare Payments	Regular Education (PreK-12) P	52220		\$ 7,079.02			
11000	465.83	297.66	11000-1000-52220-1010-1412	Medicare Payments	Regular Education (PreK-12) P	52220		\$ 168.17			
11000	1131.98	1001.28	11000-1000-52220-1010-1711	Medicare Payments	Regular Education (PreK-12) P	52220		\$ 130.70			
11000	176.87	176.87	11000-1000-52220-2000-1411	Medicare	Special Programs	52220		\$ -			
11000	2177.71	231.02	11000-1000-52220-2000-1412	Medicare Payments	Special Programs	52220		\$ 1,946.69			
11000	328.30	656.60	11000-1000-52311-0000-0000	Health and Medical Premiums	No Program	52311		\$ (328.30)			
11000	1.44	1.44	11000-1000-52311-0000-1711	Health Medical Premium	No Program	52311		\$ -			
11000	46225.38	2694.89	11000-1000-52311-1010-1411	Health and Medical Premiums	Regular Education (PreK-12) P	52311		\$ 43,530.49			

11000	3446.95	3775.29	11000-1000-52311-1010-1412	Health and Medical Premiums	Regular Education (PreK-12) P 52311	\$ (328.34)
11000	12358.11	8525.98	11000-1000-52311-1010-1711	Health and Medical Premiums	Regular Education (PreK-12) P 52311	\$ 3,832.13
11000	1.44	1.44	11000-1000-52311-2000-1411	Health/Medical Premiums	Special Programs 52311	\$ -
11000	31241.00	2317.72	11000-1000-52311-2000-1412	Health and Medical Premiums	Special Programs 52311	\$ 28,923.28
11000	70.56	128.16	11000-1000-52312-0000-1711	Life	None 52312	\$ (57.60)
11000	354.06	12.33	11000-1000-52312-1010-1411	Life	Regular Education (PreK-12) P 52312	\$ 341.73
11000	13.59	13.59	11000-1000-52312-1010-1412	Life	Regular Education (PreK-12) P 52312	\$ -
11000	74.88	1.44	11000-1000-52312-1010-1711	Life	Regular Education (PreK-12) P 52312	\$ 73.44
11000	5.60	5.60	11000-1000-52312-2000-1411	Life	Special Programs 52312	\$ -
11000	101.09	4.84	11000-1000-52312-2000-1412	Life	Special Programs 52312	\$ 96.25
11000	11.62	23.24	11000-1000-52313-0000-0000	Dental	No Program 52313	\$ (11.62)
11000	2292.12	85.86	11000-1000-52313-1010-1411	Dental	Regular Education (PreK-12) P 52313	\$ 2,206.26
11000	106.80	106.80	11000-1000-52313-1010-1412	Dental	Regular Education (PreK-12) P 52313	\$ -
11000	371.50	267.42	11000-1000-52313-1010-1711	Dental	Regular Education (PreK-12) P 52313	\$ 104.08
11000	1620.19	84.60	11000-1000-52313-2000-1412	Dental	Special Programs 52313	\$ 1,535.59
11000	2.58	5.16	11000-1000-52314-0000-0000	Vision	No Program 52314	\$ (2.58)
11000	477.09	17.15	11000-1000-52314-1010-1411	Vision	Regular Education (PreK-12) P 52314	\$ 459.94
11000	21.60	21.60	11000-1000-52314-1010-1412	Vision	Regular Education (PreK-12) P 52314	\$ -
11000	75.25	54.92	11000-1000-52314-1010-1711	Vision	Regular Education (PreK-12) P 52314	\$ 20.33
11000	292.16	14.68	11000-1000-52314-2000-1412	Vision	Special Programs 52314	\$ 277.48
11000	1404.46		0 11000-1000-52315-1010-1411	Disability	Regular Education (PreK-12) P 52315	\$ 1,404.46
11000	2005.66		0 11000-1000-52315-1010-1412	Disability	Regular Education (PreK-12) P 52315	\$ 2,005.66
11000	20.76		0 11000-1000-52315-2000-1412	Disability	Special Programs 52315	\$ 20.76
11000	1257.77	3.00	11000-1000-52500-1010-1411	Unemployment Compensation	Regular Education (PreK-12) P 52500	\$ 1,254.77
11000	38.22		0 11000-1000-52500-1010-1412	Unemployment Compensation	Regular Education (PreK-12) P 52500	\$ 38.22
11000	40.25	40.25	11000-1000-52500-2000-1411	Unemployment	Special Programs 52500	\$ -
11000	264.50		0 11000-1000-52500-2000-1412	Unemployment Compensation	Special Programs 52500	\$ 264.50
11000	40417.22	30371.00	11000-1000-52710-1010-1411	Workers Compensation Premium	Regular Education (PreK-12) P 52710	\$ 10,046.22
11000	1757.02		0 11000-1000-52710-1010-1711	Workers Compensation Premium	Regular Education (PreK-12) P 52710	\$ 1,757.02
11000	5297.41		0 11000-1000-52710-2000-1412	Workers Compensation Premium	Special Programs 52710	\$ 5,297.41
11000	564412.19	564412.19	11000-1000-53711-0000-0000	OTHER CHARGES	GENERAL 53711	\$ -
11000	565003.19	564471.19	11000-1000-53711-1010-0000	Other Charges	Regular Education (PreK-12) P 53711	\$ 532.00
11000	250.00		0 11000-1000-53711-9000-0000	Other Charges	Co-Curricular and Extra-Curric 53711	\$ 250.00
11000	200.17	200.17	11000-1000-54320-1010-0000	Technology-Related Repairs and Mainte	Regular Education (PreK-12) P 54320	\$ -
11000	103.62	103.62	11000-1000-54630-1010-0000	Rental - Computers and Related Equipm	Regular Education (PreK-12) P 54630	\$ -
11000	8058.54	2981.89	11000-1000-55817-1010-0000	Student Travel	Regular Education (PreK-12) P 55817	\$ 5,076.65
11000	5332.28		0 11000-1000-55915-1010-0000	Other Contract Services	Regular Education (PreK-12) P 55915	\$ 5,332.28
11000	22833.60	600.00	11000-1000-56105-1010-0000	Instructional Materials - Operational	Regular Education (PreK-12) P 56105	\$ 22,233.60
11000	200.64	200.64	11000-1000-56111-1010-0000		56111	\$ -
11000	760.53		0 11000-1000-56112-1010-0000	Other Instructional Materials	Regular Education (PreK-12) P 56112	\$ 760.53
11000	11503.82		0 11000-1000-56113-1010-0000	Software	Regular Education (PreK-12) P 56113	\$ 11,503.82
11000	47309.84	5909.75	11000-1000-56118-1010-0000	General Supplies and Materials	Regular Education (PreK-12) P 56118	\$ 41,400.09
11000	82.94		0 11000-1000-56118-2000-0000	General Supplies and Materials	Special Programs 56118	\$ 82.94
11000	13456.87		0 11000-1000-56119-1010-0000	Supply Assets (\$5,000 or less).	Regular Education (PreK-12) P 56119	\$ 13,456.87
11000	53214.00		0 11000-2100-51100-0000-1214	Salaries Expense	No Program 51100	\$ 53,214.00
11000	80206.70		0 11000-2100-51100-0000-1218	Salaries Expense	No Program 51100	\$ 80,206.70
11000	32500.00		0 11000-2100-51100-2000-1211	Salaries Expense	Special Programs 51100	\$ 32,500.00
11000	60553.20		0 11000-2100-51100-2000-1214	Salaries Expense	Special Programs 51100	\$ 60,553.20
11000	15561.00		0 11000-2100-51100-2000-1218	Salaries Expense	Special Programs 51100	\$ 15,561.00
11000	12587.32		0 11000-2100-51100-2000-1312	Salaries Expense	Special Programs 51100	\$ 12,587.32
11000	93067.88		0 11000-2100-51100-2000-1313	Salaries Expense	Special Programs 51100	\$ 93,067.88
11000	125.00		0 11000-2100-51300-0000-1214	Additional Compensation	No Program 51300	\$ 125.00
11000	312.50		0 11000-2100-51300-0000-1218	Additional Compensation	No Program 51300	\$ 312.50
11000	187.50		0 11000-2100-51300-2000-1211	Additional Compensation	Special Programs 51300	\$ 187.50
11000	187.50		0 11000-2100-51300-2000-1214	Additional Compensation	Special Programs 51300	\$ 187.50
11000	312.50		0 11000-2100-51300-2000-1313	Additional Compensation	Special Programs 51300	\$ 312.50
11000	1191.10		0 11000-2100-52111-0000-1211	Educational Retirement	No Program 52111	\$ 1,191.10
11000	9434.01		0 11000-2100-52111-0000-1214	Educational Retirement	No Program 52111	\$ 9,434.01
11000	13365.06		0 11000-2100-52111-0000-1218	Educational Retirement	No Program 52111	\$ 13,365.06
11000	4719.04		0 11000-2100-52111-2000-1211	Educational Retirement	Special Programs 52111	\$ 4,719.04
11000	11980.82		0 11000-2100-52111-2000-1214	Educational Retirement	Special Programs 52111	\$ 11,980.82
11000	2118.24		0 11000-2100-52111-2000-1218	Educational Retirement	Special Programs 52111	\$ 2,118.24
11000	2296.06		0 11000-2100-52111-2000-1312	Educational Retirement	Special Programs 52111	\$ 2,296.06
11000	15313.75		0 11000-2100-52111-2000-1313	Educational Retirement	Special Programs 52111	\$ 15,313.75
11000	131.25		0 11000-2100-52112-0000-1211	ERA - Retiree Health	No Program 52112	\$ 131.25

11000	1039.55		0 11000-2100-52112-0000-1214	ERA - Retiree Health	No Program	52112	\$ 1,039.55
11000	1472.82		0 11000-2100-52112-0000-1218	ERA - Retiree Health	No Program	52112	\$ 1,472.82
11000	520.00		0 11000-2100-52112-2000-1211	ERA - Retiree Health	Special Programs	52112	\$ 520.00
11000	1320.17		0 11000-2100-52112-2000-1214	ERA - Retiree Health	Special Programs	52112	\$ 1,320.17
11000	233.46		0 11000-2100-52112-2000-1218	ERA - Retiree Health	Special Programs	52112	\$ 233.46
11000	253.03		0 11000-2100-52112-2000-1312	ERA - Retiree Health	Special Programs	52112	\$ 253.03
11000	1687.55		0 11000-2100-52112-2000-1313	ERA - Retiree Health	Special Programs	52112	\$ 1,687.55
11000	406.88		0 11000-2100-52210-0000-1211	FICA Payments	No Program	52210	\$ 406.88
11000	3883.61		0 11000-2100-52210-0000-1214	FICA Payments	No Program	52210	\$ 3,883.61
11000	5179.22		0 11000-2100-52210-0000-1218	FICA Payments	No Program	52210	\$ 5,179.22
11000	1410.50	201.50	11000-2100-52210-2000-1211	FICA Payments	Special Programs	52210	\$ 1,209.00
11000	3181.42	235.66	11000-2100-52210-2000-1214	FICA Payments	Special Programs	52210	\$ 2,945.76
11000	573.61		0 11000-2100-52210-2000-1218	FICA Payments	Special Programs	52210	\$ 573.61
11000	661.60		0 11000-2100-52210-2000-1312	FICA Payments	Special Programs	52210	\$ 661.60
11000	4843.01		0 11000-2100-52210-2000-1313	FICA Payments	Special Programs	52210	\$ 4,843.01
11000	95.15		0 11000-2100-52220-0000-1211	Medicare Payments	No Program	52220	\$ 95.15
11000	908.20		0 11000-2100-52220-0000-1214	Medicare Payments	No Program	52220	\$ 908.20
11000	1233.95		0 11000-2100-52220-0000-1218	Medicare Payments	No Program	52220	\$ 1,233.95
11000	329.85	47.12	11000-2100-52220-2000-1211	Medicare Payments	Special Programs	52220	\$ 282.73
11000	744.01	55.11	11000-2100-52220-2000-1214	Medicare Payments	Special Programs	52220	\$ 688.90
11000	134.15		0 11000-2100-52220-2000-1218	Medicare Payments	Special Programs	52220	\$ 134.15
11000	154.70		0 11000-2100-52220-2000-1312	Medicare Payments	Special Programs	52220	\$ 154.70
11000	1132.55		0 11000-2100-52220-2000-1313	Medicare Payments	Special Programs	52220	\$ 1,132.55
11000	1.44		0 11000-2100-52311-0000-1214	Health and Medical Premiums	No Program	52311	\$ 1.44
11000	16934.12		0 11000-2100-52311-0000-1218	Health and Medical Premiums	No Program	52311	\$ 16,934.12
11000	2305.90		0 11000-2100-52311-2000-1214	Health and Medical Premiums	Special Programs	52311	\$ 2,305.90
11000	8273.34		0 11000-2100-52311-2000-1218	Health and Medical Premiums	Special Programs	52311	\$ 8,273.34
11000	5754.57		0 11000-2100-52311-2000-1312	Health and Medical Premiums	Special Programs	52311	\$ 5,754.57
11000	7542.13		0 11000-2100-52311-2000-1313	Health and Medical Premiums	Special Programs	52311	\$ 7,542.13
11000	2.85		0 11000-2100-52312-0000-1211	Life	No Program	52312	\$ 2.85
11000	15.66		0 11000-2100-52312-0000-1214	Life	No Program	52312	\$ 15.66
11000	44.46		0 11000-2100-52312-0000-1218	Life	No Program	52312	\$ 44.46
11000	0.48		0 11000-2100-52312-0000-1312	Life	No Program	52312	\$ 0.48
11000	12.78		0 11000-2100-52312-0000-1313	Life	No Program	52312	\$ 12.78
11000	11.28		0 11000-2100-52312-2000-1211	Life	Special Programs	52312	\$ 11.28
11000	28.00		0 11000-2100-52312-2000-1214	Life	Special Programs	52312	\$ 28.00
11000	12.96		0 11000-2100-52312-2000-1218	Life	Special Programs	52312	\$ 12.96
11000	8.81		0 11000-2100-52312-2000-1312	Life	Special Programs	52312	\$ 8.81
11000	17.10		0 11000-2100-52312-2000-1313	Life	Special Programs	52312	\$ 17.10
11000	607.52		0 11000-2100-52313-0000-1218	Dental	No Program	52313	\$ 607.52
11000	71.65		0 11000-2100-52313-2000-1214	Dental	Special Programs	52313	\$ 71.65
11000	339.30		0 11000-2100-52313-2000-1218	Dental	Special Programs	52313	\$ 339.30
11000	198.21		0 11000-2100-52313-2000-1312	Dental	Special Programs	52313	\$ 198.21
11000	227.12		0 11000-2100-52313-2000-1313	Dental	Special Programs	52313	\$ 227.12
11000	97.98		0 11000-2100-52314-0000-1218	Vision	No Program	52314	\$ 97.98
11000	14.68		0 11000-2100-52314-2000-1214	Vision	Special Programs	52314	\$ 14.68
11000	52.38		0 11000-2100-52314-2000-1218	Vision	Special Programs	52314	\$ 52.38
11000	35.64		0 11000-2100-52314-2000-1312	Vision	Special Programs	52314	\$ 35.64
11000	1.44		0 11000-2100-52315-0000-1214	Disability	No Program	52315	\$ 1.44
11000	965.66		0 11000-2100-52315-0000-1218	Disability	No Program	52315	\$ 965.66
11000	5.32		0 11000-2100-52315-2000-1312	Disability	Special Programs	52315	\$ 5.32
11000	339.55		0 11000-2100-52315-2000-1313	Disability	Special Programs	52315	\$ 339.55
11000	21.65		0 11000-2100-52500-0000-1211	Unemployment Compensation	No Program	52500	\$ 21.65
11000	56.20		0 11000-2100-52500-0000-1214	Unemployment Compensation	No Program	52500	\$ 56.20
11000	305.31		0 11000-2100-52500-0000-1218	Unemployment Compensation	No Program	52500	\$ 305.31
11000	43.13		0 11000-2100-52500-2000-1211	Unemployment Compensation	Special Programs	52500	\$ 43.13
11000	110.05		0 11000-2100-52500-2000-1214	Unemployment Compensation	Special Programs	52500	\$ 110.05
11000	30.51		0 11000-2100-52500-2000-1218	Unemployment Compensation	Special Programs	52500	\$ 30.51
11000	33.14		0 11000-2100-52500-2000-1312	Unemployment Compensation	Special Programs	52500	\$ 33.14
11000	85.58		0 11000-2100-52500-2000-1313	Unemployment Compensation	Special Programs	52500	\$ 85.58
11000	1583.31		0 11000-2100-52710-0000-1214	Workers Compensation Premium	No Program	52710	\$ 1,583.31
11000	0.00		0 11000-2100-52710-0000-1218	Workers Compensation Premium	No Program	52710	\$ -
11000	984.60		0 11000-2100-52710-0000-1312	Workers Compensation Premium	No Program	52710	\$ 984.60
11000	1651.48		0 11000-2100-52710-0000-1313	Workers Compensation Premium	No Program	52710	\$ 1,651.48
11000	8379.66	100.00	11000-2100-53211-2000-0000	Diagnosticians - Contracted	Special Programs	53211	\$ 8,279.66

11000	500.00		0 11000-2100-53414-0000-0000	Other Services	No Program	53414	\$ 500.00
11000	125.00		0 11000-2100-53711-0000-0000	Other Charges	No Program	53711	\$ 125.00
11000	8029.94	809.06	11000-2100-55915-0000-0000	Other Contract Services	No Program	55915	\$ 7,220.88
11000	9172.85		0 11000-2100-56113-0000-0000	Software	No Program	56113	\$ 9,172.85
11000	761.01		0 11000-2100-56118-0000-0000	General Supplies and Materials	No Program	56118	\$ 761.01
11000	23460.17	7129.67	11000-2200-53330-0000-0000	Professional Development	No Program	53330	\$ 16,330.50
11000	3250.00		0 11000-2200-53711-0000-0000	Other Charges	No Program	53711	\$ 3,250.00
11000	2074.50		0 11000-2200-56118-0000-0000	General Supplies and Materials	No Program	56118	\$ 2,074.50
11000	132955.76		0 11000-2300-51100-0000-1111	Salaries Expense	No Program	51100	\$132,955.76
11000	25123.57		0 11000-2300-52111-0000-1111	Educational Retirement	No Program	52111	\$ 25,123.57
11000	2768.41		0 11000-2300-52112-0000-1111	ERA - Retiree Health	No Program	52112	\$ 2,768.41
11000	8001.06	302.76	11000-2300-52210-0000-1111	FICA Payments	No Program	52210	\$ 7,698.30
11000	1867.50	70.80	11000-2300-52220-0000-1111	Medicare Payments	No Program	52220	\$ 1,796.70
11000	18563.24		0 11000-2300-52311-0000-1111	Health and Medical Premiums	No Program	52311	\$ 18,563.24
11000	35.69		0 11000-2300-52312-0000-1111	Life	No Program	52312	\$ 35.69
11000	706.00		0 11000-2300-52313-0000-1111	Dental	No Program	52313	\$ 706.00
11000	111.53		0 11000-2300-52314-0000-1111	Vision	No Program	52314	\$ 111.53
11000	1146.15		0 11000-2300-52315-0000-1111	Disability	No Program	52315	\$ 1,146.15
11000	96.16		0 11000-2300-52500-0000-1111	Unemployment Compensation	No Program	52500	\$ 96.16
11000	2424.09		0 11000-2300-52710-0000-1111	Workers Compensation Premium	No Program	52710	\$ 2,424.09
11000	975.00		0 11000-2300-53330-0000-0000	Professional Development	No Program	53330	\$ 975.00
11000	23861.55		0 11000-2300-53411-0000-0000	Auditing	No Program	53411	\$ 23,861.55
11000	46887.33		0 11000-2300-53413-0000-0000	Legal	No Program	53413	\$ 46,887.33
11000	3844.00		0 11000-2300-53711-0000-0000	Other Charges	No Program	53711	\$ 3,844.00
11000	2375.00		0 11000-2300-55812-0000-0000	Board Training	No Program	55812	\$ 2,375.00
11000	16923.01		0 11000-2300-55915-0000-0000	Other Contract Services	No Program	55915	\$ 16,923.01
11000	32.31		0 11000-2300-56115-0000-0000	Board Expenses	No Program	56115	\$ 32.31
11000	162.45		0 11000-2300-56118-0000-0000	General Supplies and Materials	No Program	56118	\$ 162.45
11000	60503.94		0 11000-2400-51100-0000-1112	Salaries Expense	No Program	51100	\$ 60,503.94
11000	47538.81		0 11000-2400-51100-0000-1211	Salaries Expense	No Program	51100	\$ 47,538.81
11000	125.00		0 11000-2400-51300-0000-1112	Additional Compensation	No Program	51300	\$ 125.00
11000	187.50		0 11000-2400-51300-0000-1211	Additional Compensation	No Program	51300	\$ 187.50
11000	10219.75		0 11000-2400-52111-0000-1112	Educational Retirement	No Program	52111	\$ 10,219.75
11000	9446.70		0 11000-2400-52111-0000-1211	Educational Retirement	No Program	52111	\$ 9,446.70
11000	1126.09		0 11000-2400-52112-0000-1112	ERA - Retiree Health	No Program	52112	\$ 1,126.09
11000	1040.91		0 11000-2400-52112-0000-1211	ERA - Retiree Health	No Program	52112	\$ 1,040.91
11000	3212.73		0 11000-2400-52210-0000-1112	FICA Payments	No Program	52210	\$ 3,212.73
11000	2597.75	235.23	11000-2400-52210-0000-1211	FICA Payments	No Program	52210	\$ 2,362.52
11000	751.32		0 11000-2400-52220-0000-1112	Medicare Payments	No Program	52220	\$ 751.32
11000	607.50	55.01	11000-2400-52220-0000-1211	Medicare Payments	No Program	52220	\$ 552.49
11000	11616.88		0 11000-2400-52311-0000-1112	Health and Medical Premiums	No Program	52311	\$ 11,616.88
11000	9181.89		0 11000-2400-52311-0000-1211	Health and Medical Premiums	No Program	52311	\$ 9,181.89
11000	15.66		0 11000-2400-52312-0000-1112	Life	No Program	52312	\$ 15.66
11000	17.10		0 11000-2400-52312-0000-1211	Life	No Program	52312	\$ 17.10
11000	371.14		0 11000-2400-52313-0000-1112	Dental	No Program	52313	\$ 371.14
11000	298.80		0 11000-2400-52313-0000-1211	Dental	No Program	52313	\$ 298.80
11000	63.62		0 11000-2400-52314-0000-1112	Vision	No Program	52314	\$ 63.62
11000	51.90		0 11000-2400-52314-0000-1211	Vision	No Program	52314	\$ 51.90
11000	804.41		0 11000-2400-52315-0000-1112	Disability	No Program	52315	\$ 804.41
11000	83.50		0 11000-2400-52500-0000-1211	Unemployment Compensation	No Program	52500	\$ 83.50
11000	1952.85		0 11000-2400-52710-0000-1112	Workers Compensation Premium	No Program	52710	\$ 1,952.85
11000	350.00		0 11000-2400-53330-0000-0000	Professional Development	No Program	53330	\$ 350.00
11000	50441.47	61.02	11000-2400-53711-0000-0000	Other Charges	No Program	53711	\$ 50,380.45
11000	545.73		0 11000-2400-56113-0000-0000	Software	No Program	56113	\$ 545.73
11000	3770.11		0 11000-2400-56118-0000-0000	General Supplies and Materials	No Program	56118	\$ 3,770.11
11000	1722.48		0 11000-2400-57311-0000-0000	Other Charges	None	57311	\$ 1,722.48
11000	51776.00		0 11000-2500-51100-0000-1220	Salaries Expense	No Program	51100	\$ 51,776.00
11000	9397.25		0 11000-2500-52111-0000-1220	Educational Retirement	No Program	52111	\$ 9,397.25
11000	1035.50		0 11000-2500-52112-0000-1220	ERA - Retiree Health	No Program	52112	\$ 1,035.50
11000	3088.89	118.68	11000-2500-52210-0000-1220	FICA Payments	No Program	52210	\$ 2,970.21
11000	722.41	27.75	11000-2500-52220-0000-1220	Medicare Payments	No Program	52220	\$ 694.66
11000	6865.90		0 11000-2500-52311-0000-1220	Health and Medical Premiums	No Program	52311	\$ 6,865.90
11000	30.24		0 11000-2500-52312-0000-1220	Life	No Program	52312	\$ 30.24
11000	266.36		0 11000-2500-52313-0000-1220	Dental	No Program	52313	\$ 266.36
11000	54.19		0 11000-2500-52314-0000-1220	Vision	No Program	52314	\$ 54.19

11000	344.93		0	11000-2500-52315-0000-1220	Disability	No Program	52315		\$	344.93	
11000	82.44	6.32		11000-2500-52500-0000-1220	Unemployment Compensation	No Program	52500		\$	76.12	
11000	2201.98		0	11000-2500-52710-0000-1115	Workers Compensation Premium	No Program	52710		\$	2,201.98	
11000	935.83		0	11000-2500-52710-0000-1220	Workers Compensation Premium	No Program	52710		\$	935.83	
11000	54251.89	47685.66		11000-2500-53711-0000-0000	Other Charges	No Program	53711		\$	6,566.23	
11000	180.87		0	11000-2500-55400-0000-0000	Advertising	No Program	55400		\$	180.87	
11000	109710.86		0	11000-2500-55915-0000-0000	Other Contract Services	No Program	55915		\$	109,710.86	
11000	650.00		0	11000-2500-56113-0000-0000	Software	No Program	56113		\$	650.00	
11000	1854.70		0	11000-2500-56118-0000-0000	General Supplies and Materials	No Program	56118		\$	1,854.70	
11000	26393.78		0	11000-2600-51100-0000-1615	Salaries Expense	No Program	51100		\$	26,393.78	
11000	5764.14		0	11000-2600-52111-0000-1615	Educational Retirement	No Program	52111		\$	5,764.14	
11000	635.18		0	11000-2600-52112-0000-1615	ERA - Retiree Health	No Program	52112		\$	635.18	
11000	1713.19	123.08		11000-2600-52210-0000-1615	FICA Payments	No Program	52210		\$	1,590.11	
11000	400.67	28.79		11000-2600-52220-0000-1615	Medicare Payments	No Program	52220		\$	371.88	
11000	5438.80		0	11000-2600-52311-0000-1615	Health and Medical Premiums	No Program	52311		\$	5,438.80	
11000	17.28		0	11000-2600-52312-0000-1615	Life	No Program	52312		\$	17.28	
11000	182.64		0	11000-2600-52313-0000-1615	Dental	No Program	52313		\$	182.64	
11000	34.54		0	11000-2600-52314-0000-1615	Vision	No Program	52314		\$	34.54	
11000	91.17	6.55		11000-2600-52500-0000-1615	Unemployment Compensation	No Program	52500		\$	84.62	
11000	585.97		0	11000-2600-52710-0000-1219	Workers Compensation Premium	No Program	52710		\$	585.97	
11000	950.24		0	11000-2600-52710-0000-1615	Workers Compensation Premium	No Program	52710		\$	950.24	
11000	421.13		0	11000-2600-53711-0000-0000	Other Charges	No Program	53711		\$	421.13	
11000	7537.94		0	11000-2600-54312-0000-0000	Maintenance & Repair - Buildings and Gr	No Program	54312		\$	7,537.94	
11000	29897.26	2397.41		11000-2600-54411-0000-0000	Electricity	No Program	54411		\$	27,499.85	
11000	5662.55	113.35		11000-2600-54412-0000-0000	Natural Gas (Buildings)	No Program	54412		\$	5,549.20	
11000	10707.11		0	11000-2600-54415-0000-0000	Water/Sewage	No Program	54415		\$	10,707.11	
11000	4227.60		0	11000-2600-54416-0000-0000	Communication Services	No Program	54416		\$	4,227.60	
11000	1241498.78	1222661.31		11000-2600-54610-0000-0000	Rental - Land and Buildings	No Program	54610		\$	18,837.47	
11000	65278.00	30371.00		11000-2600-55200-0000-0000	Property/Liability Insurance	No Program	55200		\$	34,907.00	
11000	68249.73	4740.40		11000-2600-55915-0000-0000	Other Contract Services	No Program	55915		\$	63,509.33	
11000	20544.10	2657.60		11000-2600-56118-0000-0000	General Supplies and Materials	No Program	56118		\$	17,886.50	
11000	6765.67		0	11000-2600-57331-0000-0000	Fixed Assets (more than \$5,000)	No Program	57331		\$	6,765.67	
11000	375.00		0	11000-2700-55112-0000-0000	Transportation Contractors	No Program	55112		\$	375.00	
11000	700.00		0	11000-3300-53711-0000-0000	Other Charges	No Program	53711		\$	700.00	
11000	3500.00		0	11000-3300-55915-0000-0000	Other Contract Services	No Program	55915		\$	3,500.00	
11000	1017685.31	1017685.31		11000-4000-54640-0000-0000	Rental - Lease To Purchase	No Program	54640		\$	-	
11000	15709952.76	15330239.84		11000-XXXX-XXXX-XXXX-XXXX			XXXXX		\$	379,712.92	
21000	387639.27	148317.49		21000-0000-11508-0000-0000	Cash Account	Cash Account	11508	\$	239,321.78		
21000		0 238634.00		21000-0000-32300-0000-0000	UNRESERVED FUND BALANCE	GENERAL	32300			\$	238,634.00
21000		0 120622.70		21000-0000-44500-0000-0000	Restricted Grants - Federal Flow-through	No Program	44500		\$	120,622.70	
21000	148317.49	28382.57		21000-3100-53414-0000-0000	Other Services	No Program	53414		\$	119,934.92	
21000	535956.76	535956.76		21000-XXXX-XXXX-XXXX-XXXX			XXXXX		\$	-	
21100	20778.47		0	21100-0000-11508-0000-0000	Cash Account	Cash Account	11508	\$	20,778.47		
21100		0 20778.47		21100-0000-43203-0000-0000	State Direct Grants	No Program	43203		\$	20,778.47	
21100	20778.47	20778.47		21100-XXXX-XXXX-XXXX-XXXX			XXXXX		\$	-	
23000	550.00	225.41		23000-0000-11508-0000-0000	Cash Account	Cash Account	11508	\$	324.59		
23000		0 550.00		23000-0000-32300-0000-0000			32300			\$	550.00
23000	225.41		0	23000-1000-56118-1010-0000	General Supplies and Materials	Regular Education (PreK-12) P	56118		\$	225.41	
23000	775.41	775.41		23000-XXXX-XXXX-XXXX-XXXX			XXXXX		\$	-	
24101	179606.48	212933.84		24101-0000-11508-0000-0000	Cash Account	Cash Account	11508	\$	(33,327.36)		
24101	52521.13	66414.35		24101-0000-23011-0000-0000			23011	\$	13,893.22		
24101	14013.98	13803.69		24101-0000-23107-0000-0000	ERB Contributions Payable	Non	23107	\$	(210.29)		
24101	1309.68	1290.03		24101-0000-23109-0000-0000	NMRHC Payable	None	23109	\$	(19.65)		
24101	5016.87	4817.42		24101-0000-23125-0000-0000			23125	\$	(199.45)		
24101	25.58	25.58		24101-0000-23127-0000-0000			23127	\$	-		
24101	8.72	4.36		24101-0000-23137-0000-0000	Worker's Compensation (Employer)	NONE	23137	\$	(4.36)		
24101	8608.09	8706.62		24101-0000-23141-0000-0000			23141	\$	98.53		
24101	3454.70	3495.55		24101-0000-23142-0000-0000			23142	\$	40.85		
24101	1833.55	1751.99		24101-0000-23147-0000-0000			23147	\$	(81.56)		
24101	3291.72	3399.55		24101-0000-23153-0000-0000			23153	\$	107.83		
24101	741.35	766.57		24101-0000-23154-0000-0000			23154	\$	25.22		
24101	36203.00		0	24101-0000-32300-0000-0000	UNRESERVED FUND BALANCE	GENERAL	32300			\$	(36,203.00)
24101		0 175693.14		24101-0000-41924-0000-0000	Flow-through Grants from Districts to Ch	No Program	41924	\$	175,693.14		
24101	73253.50	73253.50		24101-0000-44500-0000-0000	Restricted Grants - Federal Flow-through	No Program	44500	\$	-		
24101	36202.61	36202.61		24101-0000-44504-0000-0000	Federal Flow-Through Prior Year	No Program	44504	\$	-		

24101	79846.08		0	24101-1000-51100-1010-1411	Salaries Expense	Regular Education (PreK-12) P 51100		\$	79,846.08
24101	10986.64		0	24101-1000-51100-1010-1711	Salaries Expense	Regular Education (PreK-12) P 51100		\$	10,986.64
24101	3958.30	3166.64		24101-1000-51300-1010-1411	Additional Compensation	Regular Education (PreK-12) P 51300		\$	791.66
24101	14606.72		0	24101-1000-52111-1010-1411	Educational Retirement	Regular Education (PreK-12) P 52111		\$	14,606.72
24101	1994.08		0	24101-1000-52111-1010-1711	Educational Retirement	Regular Education (PreK-12) P 52111		\$	1,994.08
24101	1609.62		0	24101-1000-52112-1010-1411	ERA - Retiree Health	Regular Education (PreK-12) P 52112		\$	1,609.62
24101	219.76		0	24101-1000-52112-1010-1711	ERA - Retiree Health	Regular Education (PreK-12) P 52112		\$	219.76
24101	435.41	229.93		24101-1000-52210-1010-1411	FICA Payments	Regular Education (PreK-12) P 52210		\$	205.48
24101	681.20		0	24101-1000-52210-1010-1711	FICA Payments	Regular Education (PreK-12) P 52210		\$	681.20
24101	101.82	53.77		24101-1000-52220-1010-1411	Medicare Payments	Regular Education (PreK-12) P 52220		\$	48.05
24101	159.28		0	24101-1000-52220-1010-1711	Medicare Payments	Regular Education (PreK-12) P 52220		\$	159.28
24101	22.67		0	24101-1000-52311-1010-1411	Health and Medical Premiums	Regular Education (PreK-12) P 52311		\$	22.67
24101	1.44		0	24101-1000-52311-1010-1711	Health and Medical Premiums	Regular Education (PreK-12) P 52311		\$	1.44
24101	28.44		0	24101-1000-52312-1010-1411	Life	Regular Education (PreK-12) P 52312		\$	28.44
24101	10.08		0	24101-1000-52312-1010-1711	Life	Regular Education (PreK-12) P 52312		\$	10.08
24101	406.66		0	24101-1000-52313-1010-1411	Dental	Regular Education (PreK-12) P 52313		\$	406.66
24101	73.55		0	24101-1000-52314-1010-1411	Vision	Regular Education (PreK-12) P 52314		\$	73.55
24101	22.67		0	24101-1000-52315-1010-1411	Disability	Regular Education (PreK-12) P 52315		\$	22.67
24101	97.93		0	24101-1000-52500-1010-1411	Unemployment Compensation	Regular Education (PreK-12) P 52500		\$	97.93
24101	670.96	335.48		24101-1000-53711-1010-0000	Other Charges	Regular Education (PreK-12) P 53711		\$	335.48
24101	43237.26		0	24101-2100-51100-0000-1218	Salaries Expense	No Program 51100		\$	43,237.26
24101	13757.31	11791.98		24101-2100-51100-2000-1218	Salaries Expense	Special Programs 51100		\$	1,965.33
24101	7490.91		0	24101-2100-52111-0000-1218	Educational Retirement	No Program 52111		\$	7,490.91
24101	2853.68	2140.26		24101-2100-52111-2000-1218	Educational Retirement	Special Programs 52111		\$	713.42
24101	825.51		0	24101-2100-52112-0000-1218	ERA - Retiree Health	No Program 52112		\$	825.51
24101	314.48	235.86		24101-2100-52112-2000-1218	ERA - Retiree Health	Special Programs 52112		\$	78.62
24101	2518.55	107.83		24101-2100-52210-0000-1218	FICA Payments	No Program 52210		\$	2,410.72
24101	754.82	646.99		24101-2100-52210-2000-1218	FICA Payments	Special Programs 52210		\$	107.83
24101	589.04	25.22		24101-2100-52220-0000-1218	Medicare Payments	No Program 52220		\$	563.82
24101	176.53	151.31		24101-2100-52220-2000-1218	Medicare Payments	Special Programs 52220		\$	25.22
24101	15398.93		0	24101-2100-52311-0000-1218	Health and Medical Premiums	No Program 52311		\$	15,398.93
24101	5097.61	3887.62		24101-2100-52311-2000-1218	Health and Medical Premiums	Special Programs 52311		\$	1,209.99
24101	27.36		0	24101-2100-52312-0000-1218	Life	No Program 52312		\$	27.36
24101	8.02	5.76		24101-2100-52312-2000-1218	Life	Special Programs 52312		\$	2.26
24101	406.26		0	24101-2100-52313-0000-1218	Dental	No Program 52313		\$	406.26
24101	118.91	85.44		24101-2100-52313-2000-1218	Dental	Special Programs 52313		\$	33.47
24101	66.42		0	24101-2100-52314-0000-1218	Vision	No Program 52314		\$	66.42
24101	24.05	17.28		24101-2100-52314-2000-1218	Vision	Special Programs 52314		\$	6.77
24101	811.18		0	24101-2100-52315-0000-1218	Disability	No Program 52315		\$	811.18
24101	799.22	799.22		24101-2100-52315-2000-1218	Disability	Special Programs 52315		\$	-
24101	69.20	5.74		24101-2100-52500-0000-1218	Unemployment Compensation	No Program 52500		\$	63.46
24101	40.18	34.44		24101-2100-52500-2000-1218	Unemployment Compensation	Special Programs 52500		\$	5.74
24101	286.78		0	24101-2100-56118-0000-0000	General Supplies and Materials	No Program 56118		\$	286.78
24101	627696.48	626279.57		24101-XXXX-XXXX-XXXX-XXXX		XXXXX		\$	1,416.91
24106	129618.41	134339.03		24106-0000-11508-0000-0000	Cash Account	Cash Account 11508	\$ (4,720.62)		
24106	40301.31	54336.48		24106-0000-23011-0000-0000		23011	\$	14,035.17	
24106	9041.12	9041.12		24106-0000-23107-0000-0000	ERB Contributions Payable	None 23107	\$	-	
24106	845.08	845.08		24106-0000-23109-0000-0000	NMRHC Payable	None 23109	\$	-	
24106	2018.77	2018.77		24106-0000-23115-0000-0000	EE 403B Contributions	NONE 23115	\$	-	
24106	5724.26	5702.98		24106-0000-23125-0000-0000		23125	\$	(21.28)	
24106	13.23	13.23		24106-0000-23127-0000-0000		23127	\$	-	
24106	6.38	3.19		24106-0000-23137-0000-0000	Worker's Compensation (Employer)	NONE 23137	\$	(3.19)	
24106	4809.18	4809.18		24106-0000-23141-0000-0000		23141	\$	-	
24106	2075.29	2075.29		24106-0000-23142-0000-0000		23142	\$	-	
24106	3535.59	3535.59		24106-0000-23147-0000-0000		23147	\$	-	
24106	5104.37	5104.37		24106-0000-23153-0000-0000		23153	\$	-	
24106	1193.87	1193.87		24106-0000-23154-0000-0000		23154	\$	-	
24106	5693.00		0	24106-0000-32300-0000-0000	UNRESERVED FUND BALANCE	GENERAL 32300		\$	(5,693.00)
24106		0 106866.85		24106-0000-41924-0000-0000	Flow-through Grants from Districts to Ch	No Program 41924		\$	106,866.85
24106	62884.66	62884.66		24106-0000-44500-0000-0000	Restricted Grants - Federal Flow-through	No Program 44500		\$	-
24106	5692.85	5692.85		24106-0000-44504-0000-0000	Federal Flow-Through Prior Year	No Program 44504		\$	-
24106	13647.52		0	24106-1000-51100-2000-1412	Salaries Expense	Special Programs 51100		\$	13,647.52
24106	102.06	102.06		24106-1000-52111-1010-1411	Educational Retirement	Regular Education (PreK-12) P 52111		\$	-
24106	2477.04		0	24106-1000-52111-2000-1412	Educational Retirement	Special Programs 52111		\$	2,477.04
24106	11.25	11.25		24106-1000-52112-1010-1411	ERA - Retiree Health	Regular Education (PreK-12) P 52112		\$	-

24106	272.92		0	24106-1000-52112-2000-1412	ERA - Retiree Health	Special Programs	52112	\$	272.92
24106	38.70	38.70		24106-1000-52210-1010-1411	FICA Payments	Regular Education (PreK-12) P	52210	\$	-
24106	746.25		0	24106-1000-52210-2000-1412	FICA Payments	Special Programs	52210	\$	746.25
24106	9.10	9.10		24106-1000-52220-1010-1411	Medicare Payments	Regular Education (PreK-12) P	52220	\$	-
24106	174.52		0	24106-1000-52220-2000-1412	Medicare Payments	Special Programs	52220	\$	174.52
24106	2317.72		0	24106-1000-52311-2000-1412	Health and Medical Premiums	Special Programs	52311	\$	2,317.72
24106	0.27	0.27		24106-1000-52312-1010-1411	Life	Regular Education (PreK-12) P	52312	\$	-
24106	4.84		0	24106-1000-52312-2000-1412	Life	Special Programs	52312	\$	4.84
24106	84.60		0	24106-1000-52313-2000-1412	Dental	Special Programs	52313	\$	84.60
24106	14.68		0	24106-1000-52314-2000-1412	Vision	Special Programs	52314	\$	14.68
24106	5212.42		0	24106-2100-51100-0000-1214	Salaries Expense	No Program	51100	\$	5,212.42
24106	38615.52	5871.20		24106-2100-51100-2000-1214	Salaries Expense	Special Programs	51100	\$	32,744.32
24106	40044.29	7807.53		24106-2100-51100-2000-1312	Salaries Expense	Special Programs	51100	\$	32,236.76
24106	500.00		0	24106-2100-51300-2000-1214	Additional Compensation	Special Programs	51300	\$	500.00
24106	4359.33		0	24106-2100-52111-0000-1214	Educational Retirement	No Program	52111	\$	4,359.33
24106	3224.44	1332.00		24106-2100-52111-2000-1214	Educational Retirement	Special Programs	52111	\$	1,892.44
24106	6928.88	1428.40		24106-2100-52111-2000-1312	Educational Retirement	Special Programs	52111	\$	5,500.48
24106	480.33		0	24106-2100-52112-0000-1214	ERA - Retiree Health	No Program	52112	\$	480.33
24106	355.25	146.75		24106-2100-52112-2000-1214	ERA - Retiree Health	Special Programs	52112	\$	208.50
24106	763.39	157.37		24106-2100-52112-2000-1312	ERA - Retiree Health	Special Programs	52112	\$	606.02
24106	1654.60		0	24106-2100-52210-0000-1214	FICA Payments	No Program	52210	\$	1,654.60
24106	1014.57	419.11		24106-2100-52210-2000-1214	FICA Payments	Special Programs	52210	\$	595.46
24106	2351.37	425.34		24106-2100-52210-2000-1312	FICA Payments	Special Programs	52210	\$	1,926.03
24106	387.00		0	24106-2100-52220-0000-1214	Medicare Payments	No Program	52220	\$	387.00
24106	237.34	98.05		24106-2100-52220-2000-1214	Medicare Payments	Special Programs	52220	\$	139.29
24106	549.92	99.46		24106-2100-52220-2000-1312	Medicare Payments	Special Programs	52220	\$	450.46
24106	3617.00		0	24106-2100-52311-0000-1214	Health and Medical Premiums	No Program	52311	\$	3,617.00
24106	2027.01	837.35		24106-2100-52311-2000-1214	Health and Medical Premiums	Special Programs	52311	\$	1,189.66
24106	10384.43	3873.63		24106-2100-52311-2000-1312	Health and Medical Premiums	Special Programs	52311	\$	6,510.80
24106	12.96		0	24106-2100-52312-0000-1214	Life	No Program	52312	\$	12.96
24106	12.48		0	24106-2100-52312-0000-1312	Life	No Program	52312	\$	12.48
24106	9.57	3.95		24106-2100-52312-2000-1214	Life	Special Programs	52312	\$	5.62
24106	14.54	6.07		24106-2100-52312-2000-1312	Life	Special Programs	52312	\$	8.47
24106	115.04		0	24106-2100-52313-0000-1214	Dental	No Program	52313	\$	115.04
24106	62.95	26.00		24106-2100-52313-2000-1214	Dental	Special Programs	52313	\$	36.95
24106	389.10	141.42		24106-2100-52313-2000-1312	Dental	Special Programs	52313	\$	247.68
24106	23.23		0	24106-2100-52314-0000-1214	Vision	No Program	52314	\$	23.23
24106	12.95	5.35		24106-2100-52314-2000-1214	Vision	Special Programs	52314	\$	7.60
24106	76.89	24.53		24106-2100-52314-2000-1312	Vision	Special Programs	52314	\$	52.36
24106	15.84		0	24106-2100-52315-0000-1214	Disability	No Program	52315	\$	15.84
24106	355.57	5.32		24106-2100-52315-2000-1312	Disability	Special Programs	52315	\$	350.25
24106	51.78	20.10		24106-2100-52500-2000-1214	Unemployment Compensation	Special Programs	52500	\$	31.68
24106	65.57	22.63		24106-2100-52500-2000-1312	Unemployment Compensation	Special Programs	52500	\$	42.94
24106	422384.40	421375.48		24106-XXXX-XXXX-XXXX-XXXX			XXXXX	\$	1,008.92
24154	11233.03	11233.03		24154-0000-11508-0000-0000	Cash Account	Cash Account	11508	\$	-
24154		0 6675.00		24154-0000-41924-0000-0000	Flow-through Grants from Districts to Ch	No Program	41924	\$	6,675.00
24154	11233.03	4558.03		24154-2200-53330-0000-0000	Professional Development	No Program	53330	\$	6,675.00
24154	22466.06	22466.06		24154-XXXX-XXXX-XXXX-XXXX			XXXXX	\$	-
24190	77169.60	108227.86		24190-0000-11508-0000-0000	Cash Account	Cash Account	11508	\$	(31,058.26)
24190	14313.50	20848.51		24190-0000-23011-0000-0000			23011	\$	6,535.01
24190	5589.31	5569.24		24190-0000-23107-0000-0000	ERB Contributions Payable	NONE	23107	\$	(20.07)
24190	522.47	520.59		24190-0000-23109-0000-0000	NMRHC Payable	NONE	23109	\$	(1.88)
24190	224.77	224.26		24190-0000-23115-0000-0000	EE 403B Contribution	NA	23115	\$	(0.51)
24190	1735.10	1727.47		24190-0000-23125-0000-0000	Health Insurance (Employee)	NONE	23125	\$	(7.63)
24190	4.88	4.88		24190-0000-23127-0000-0000	Workers' Compensation (Employee)	NONE	23127	\$	-
24190	3.34	1.67		24190-0000-23137-0000-0000	Workers Compensation (Employer)	NONE	23137	\$	(1.67)
24190	2370.38	2385.25		24190-0000-23141-0000-0000	Federal Income Tax	NONE	23141	\$	14.87
24190	1838.32	1843.10		24190-0000-23142-0000-0000	State Income Tax	NONE	23142	\$	4.78
24190	264.77	264.77		24190-0000-23147-0000-0000	Voluntary Deduction	NA	23147	\$	-
24190	2891.57	2902.73		24190-0000-23153-0000-0000	FICA (Employer)	NONE	23153	\$	11.16
24190	676.42	679.04		24190-0000-23154-0000-0000	Medicare (Employer)	NONE	23154	\$	2.62
24190		0 56855.62		24190-0000-41924-0000-0000	Flow-through Grants from Districts to Ch	No Program	41924	\$	56,855.62
24190	18600.00	18600.00		24190-0000-44500-0000-0000	Restricted Grants - Federal Flow-through	No Program	44500	\$	-
24190	14924.88	14924.88		24190-1000-51300-1010-1411	Additional Compensation	Regular Education (PreK-12) P	51300	\$	-
24190	5830.47	5830.47		24190-1000-51300-2000-1412	Additional Compensation	Special Programs	51300	\$	-

24190	2788.29	2788.29	24190-1000-52111-1010-1411	Educational Retirement	Regular Education (PreK-12) P	52111	\$	-
24190	1058.22	1058.22	24190-1000-52111-2000-1412	Educational Retirement	Special Programs	52111	\$	-
24190	307.37	307.37	24190-1000-52112-1010-1411	ERA - Retiree Health	Regular Education (PreK-12) P	52112	\$	-
24190	116.64	116.64	24190-1000-52112-2000-1412	ERA - Retiree Health	Special Programs	52112	\$	-
24190	681.03	681.03	24190-1000-52210-1010-1411	FICA Payments	Regular Education (PreK-12) P	52210	\$	-
24190	319.72	319.72	24190-1000-52210-2000-1412	FICA Payments	Special Programs	52210	\$	-
24190	159.32	159.32	24190-1000-52220-1010-1411	Medicare Payments	Regular Education (PreK-12) P	52220	\$	-
24190	74.79	74.80	24190-1000-52220-2000-1412	Medicare Payments	Special Programs	52220	\$	(0.01)
24190	1085.93	1085.93	24190-1000-52311-1010-1411	Health and Medical Premiums	Regular Education (PreK-12) P	52311	\$	-
24190	968.44	968.44	24190-1000-52311-2000-1412	Health and Medical Premiums	Special Programs	52311	\$	-
24190	6.65	6.65	24190-1000-52312-1010-1411	Life	Regular Education (PreK-12) P	52312	\$	-
24190	2.02	2.02	24190-1000-52312-2000-1412	Life	Special Programs	52312	\$	-
24190	50.86	50.86	24190-1000-52313-1010-1411	Dental	Regular Education (PreK-12) P	52313	\$	-
24190	35.38	35.38	24190-1000-52313-2000-1412	Dental	Special Programs	52313	\$	-
24190	9.93	9.93	24190-1000-52314-1010-1411	Vision	Regular Education (PreK-12) P	52314	\$	-
24190	6.16	6.16	24190-1000-52314-2000-1412	Vision	Special Programs	52314	\$	-
24190	28.73	27.59	24190-1000-52500-1010-1411	Unemployment Compensation	Regular Education (PreK-12) P	52500	\$	1.14
24190	7.60	7.60	24190-1000-52500-2000-1412	Unemployment Compensation	Special Programs	52500	\$	-
24190	25730.00	15980.00	24190-2100-51100-0000-1218	Salaries Expense	No Program	51100	\$	9,750.00
24190	500.00		0 24190-2100-51300-0000-1211	Additional Compensation	No Program	51300	\$	500.00
24190	437.50		0 24190-2100-51300-0000-1214	Additional Compensation	No Program	51300	\$	437.50
24190	18143.05	312.50	24190-2100-51300-0000-1218	Additional Compensation	No Program	51300	\$	17,830.55
24190	500.00		0 24190-2100-51300-0000-1313	Additional Compensation	No Program	51300	\$	500.00
24190	62.50		0 24190-2100-51300-2000-1214	Additional Compensation	Special Programs	51300	\$	62.50
24190	2306.15		0 24190-2100-51300-2000-1218	Additional Compensation	Special Programs	51300	\$	2,306.15
24190	62.50		0 24190-2100-51300-2000-1313	Additional Compensation	Special Programs	51300	\$	62.50
24190	102.06		0 24190-2100-52111-0000-1211	Educational Retirement	No Program	52111	\$	102.06
24190	90.72		0 24190-2100-52111-0000-1214	Educational Retirement	No Program	52111	\$	90.72
24190	7059.15	2359.52	24190-2100-52111-0000-1218	Educational Retirement	No Program	52111	\$	4,699.63
24190	90.72		0 24190-2100-52111-0000-1313	Educational Retirement	No Program	52111	\$	90.72
24190	11.34		0 24190-2100-52111-2000-1214	Educational Retirement	Special Programs	52111	\$	11.34
24190	690.82		0 24190-2100-52111-2000-1218	Educational Retirement	Special Programs	52111	\$	690.82
24190	11.34		0 24190-2100-52111-2000-1313	Educational Retirement	Special Programs	52111	\$	11.34
24190	11.25		0 24190-2100-52112-0000-1211	ERA - Retiree Health	No Program	52112	\$	11.25
24190	10.00		0 24190-2100-52112-0000-1214	ERA - Retiree Health	No Program	52112	\$	10.00
24190	777.98	260.00	24190-2100-52112-0000-1218	ERA - Retiree Health	No Program	52112	\$	517.98
24190	10.00		0 24190-2100-52112-0000-1313	ERA - Retiree Health	No Program	52112	\$	10.00
24190	1.25		0 24190-2100-52112-2000-1214	ERA - Retiree Health	Special Programs	52112	\$	1.25
24190	76.14		0 24190-2100-52112-2000-1218	ERA - Retiree Health	Special Programs	52112	\$	76.14
24190	1.25		0 24190-2100-52112-2000-1313	ERA - Retiree Health	Special Programs	52112	\$	1.25
24190	31.00	3.88	24190-2100-52210-0000-1211	FICA Payments	No Program	52210	\$	27.12
24190	27.14	3.88	24190-2100-52210-0000-1214	FICA Payments	No Program	52210	\$	23.26
24190	2435.36	990.76	24190-2100-52210-0000-1218	FICA Payments	No Program	52210	\$	1,444.60
24190	29.28		0 24190-2100-52210-0000-1313	FICA Payments	No Program	52210	\$	29.28
24190	3.87		0 24190-2100-52210-2000-1214	FICA Payments	Special Programs	52210	\$	3.87
24190	108.94		0 24190-2100-52210-2000-1218	FICA Payments	Special Programs	52210	\$	108.94
24190	3.66		0 24190-2100-52210-2000-1313	FICA Payments	Special Programs	52210	\$	3.66
24190	7.28	0.91	24190-2100-52220-0000-1211	Medicare Payments	No Program	52220	\$	6.37
24190	6.37	0.91	24190-2100-52220-0000-1214	Medicare Payments	No Program	52220	\$	5.46
24190	569.57	231.69	24190-2100-52220-0000-1218	Medicare Payments	No Program	52220	\$	337.88
24190	6.88		0 24190-2100-52220-0000-1313	Medicare Payments	No Program	52220	\$	6.88
24190	0.91		0 24190-2100-52220-2000-1214	Medicare Payments	Special Programs	52220	\$	0.91
24190	25.48		0 24190-2100-52220-2000-1218	Medicare Payments	Special Programs	52220	\$	25.48
24190	0.86		0 24190-2100-52220-2000-1313	Medicare Payments	Special Programs	52220	\$	0.86
24190	1621.34		0 24190-2100-52311-0000-1218	Health and Medical Premiums	No Program	52311	\$	1,621.34
24190	40.96		0 24190-2100-52311-0000-1313	Health and Medical Premiums	No Program	52311	\$	40.96
24190	535.62		0 24190-2100-52311-2000-1218	Health and Medical Premiums	Special Programs	52311	\$	535.62
24190	5.12		0 24190-2100-52311-2000-1313	Health and Medical Premiums	Special Programs	52311	\$	5.12
24190	0.27		0 24190-2100-52312-0000-1211	Life	No Program	52312	\$	0.27
24190	0.16		0 24190-2100-52312-0000-1214	Life	No Program	52312	\$	0.16
24190	16.52	5.64	24190-2100-52312-0000-1218	Life	No Program	52312	\$	10.88
24190	0.16		0 24190-2100-52312-0000-1313	Life	No Program	52312	\$	0.16
24190	0.02		0 24190-2100-52312-2000-1214	Life	Special Programs	52312	\$	0.02
24190	1.48		0 24190-2100-52312-2000-1218	Life	Special Programs	52312	\$	1.48
24190	0.02		0 24190-2100-52312-2000-1313	Life	Special Programs	52312	\$	0.02

24190	67.90		0 24190-2100-52313-0000-1218	Dental	No Program	52313		\$	67.90
24190	1.28		0 24190-2100-52313-0000-1313	Dental	No Program	52313		\$	1.28
24190	17.89		0 24190-2100-52313-2000-1218	Dental	Special Programs	52313		\$	17.89
24190	0.16		0 24190-2100-52313-2000-1313	Dental	Special Programs	52313		\$	0.16
24190	12.67		0 24190-2100-52314-0000-1218	Vision	No Program	52314		\$	12.67
24190	3.48		0 24190-2100-52314-2000-1218	Vision	Special Programs	52314		\$	3.48
24190	1.05		0 24190-2100-52500-0000-1211	Unemployment Compensation	No Program	52500		\$	1.05
24190	0.54		0 24190-2100-52500-0000-1214	Unemployment Compensation	No Program	52500		\$	0.54
24190	25.76		0 24190-2100-52500-0000-1218	Unemployment Compensation	No Program	52500		\$	25.76
24190	0.66		0 24190-2100-52500-0000-1313	Unemployment Compensation	No Program	52500		\$	0.66
24190	0.21		0 24190-2100-52500-2000-1214	Unemployment Compensation	Special Programs	52500		\$	0.21
24190	7.03		0 24190-2100-52500-2000-1218	Unemployment Compensation	Special Programs	52500		\$	7.03
24190	0.19		0 24190-2100-52500-2000-1313	Unemployment Compensation	Special Programs	52500		\$	0.19
24190	2806.15		0 24190-2200-51300-0000-1211	Additional Compensation	No Program	51300		\$	2,806.15
24190	520.63		0 24190-2200-52111-0000-1211	Educational Retirement	No Program	52111		\$	520.63
24190	57.39		0 24190-2200-52112-0000-1211	ERA - Retiree Health	No Program	52112		\$	57.39
24190	131.40	3.40	24190-2200-52210-0000-1211	FICA Payments	No Program	52210		\$	128.00
24190	30.77	0.80	24190-2200-52220-0000-1211	Medicare Payments	No Program	52220		\$	29.97
24190	330.89		0 24190-2200-52311-0000-1211	Health and Medical Premiums	No Program	52311		\$	330.89
24190	1.13		0 24190-2200-52312-0000-1211	Life	No Program	52312		\$	1.13
24190	12.94		0 24190-2200-52313-0000-1211	Dental	No Program	52313		\$	12.94
24190	2.35		0 24190-2200-52314-0000-1211	Vision	No Program	52314		\$	2.35
24190	7.50		0 24190-2200-52500-0000-1211	Unemployment Compensation	No Program	52500		\$	7.50
24190	27500.00		0 24190-2200-53330-0000-0000	Professional Development	No Program	53330		\$	27,500.00
24190	2500.00		0 24190-2200-53711-0000-0000	Other Charges	No Program	53711		\$	2,500.00
24190	2494.56		0 24190-2200-56119-0000-0000	Supply Assets (\$5,000 or less).	No Program	56119		\$	2,494.56
24190	1500.00		0 24190-2300-51300-0000-1111	Additional Compensation	No Program	51300		\$	1,500.00
24190	272.25		0 24190-2300-52111-0000-1111	Educational Retirement	No Program	52111		\$	272.25
24190	30.00		0 24190-2300-52112-0000-1111	ERA - Retiree Health	No Program	52112		\$	30.00
24190	86.48		0 24190-2300-52210-0000-1111	FICA Payments	No Program	52210		\$	86.48
24190	20.23		0 24190-2300-52220-0000-1111	Medicare Payments	No Program	52220		\$	20.23
24190	150.65		0 24190-2300-52311-0000-1111	Health and Medical Premiums	No Program	52311		\$	150.65
24190	0.31		0 24190-2300-52312-0000-1111	Life	No Program	52312		\$	0.31
24190	6.18		0 24190-2300-52313-0000-1111	Dental	No Program	52313		\$	6.18
24190	0.95		0 24190-2300-52314-0000-1111	Vision	No Program	52314		\$	0.95
24190	3.40		0 24190-2400-52210-0000-1211	FICA Payments	No Program	52210		\$	3.40
24190	0.80		0 24190-2400-52220-0000-1211	Medicare Payments	No Program	52220		\$	0.80
24190	0.18		0 24190-2400-52500-0000-1211	Unemployment Compensation	No Program	52500		\$	0.18
24190	37500.00	22500.00	24190-2400-53711-0000-0000	Other Charges	No Program	53711		\$	15,000.00
24190	292936.81	291770.18	24190-XXXX-XXXXX-XXXX-XXXX			XXXXX		\$	1,166.63
24330	609297.13	609297.56	24330-0000-11508-0000-0000	Cash Account	Cash Account	11508	\$ (0.43)		
24330	596422.00		0 24330-0000-32300-0000-0000			32300			\$ (596,422.00)
24330		0 596421.57	24330-0000-41924-0000-0000	Flow-through Grants from Districts to Ch	No Program	41924		\$	596,421.57
24330	12875.56	12875.56	24330-1000-56119-1010-0000	Supply Assets (\$5,000 or less).	Regular Education (PreK-12) P	56119		\$	-
24330	1218594.69	1218594.69	24330-XXXX-XXXXX-XXXX-XXXX			XXXXX		\$	-
26107	527517.32	602641.53	26107-0000-11508-0000-0000	Cash Account	Cash Account	11508	\$ (75,124.21)		
26107	139017.08	161706.98	26107-0000-23011-0000-0000		NONE	23011		\$	22,689.90
26107	35476.96	34923.28	26107-0000-23107-0000-0000	ERB Contributions Payable	None	23107		\$	(553.68)
26107	3277.74	3277.74	26107-0000-23109-0000-0000	NMRHC Payable	None	23109		\$	-
26107	219.88	219.88	26107-0000-23115-0000-0000	EE 403B Contributions	NONE	23115		\$	-
26107	10267.19	10267.19	26107-0000-23125-0000-0000	Health Insurance (Employee)	None	23125		\$	-
26107	32.43	32.43	26107-0000-23127-0000-0000	Worker's Compensation	None	23127		\$	-
26107	27.60	13.80	26107-0000-23137-0000-0000	Workers Compensation (Employer)	NONE	23137		\$	(13.80)
26107	23194.02	23194.02	26107-0000-23141-0000-0000	Federal Income Tax	None	23141		\$	-
26107	7204.22	7204.22	26107-0000-23142-0000-0000	State Income Tax	None	23142		\$	-
26107	9133.18	9133.18	26107-0000-23147-0000-0000	Voluntary Deductions	NONE	23147		\$	-
26107	18519.09	18519.09	26107-0000-23153-0000-0000	ER Medicare	None	23153		\$	-
26107	4331.12	4331.12	26107-0000-23154-0000-0000	Medicare	None	23154		\$	-
26107	234200.00		0 26107-0000-32300-0000-0000			32300			\$ (234,200.00)
26107		0 453365.06	26107-0000-43214-0000-0000	Inter-Governmental Contract Revenue/R	No Program	43214		\$	453,365.06
26107	7843.74	7843.74	26107-1000-51100-1010-1411	Salaries Expense	Regular Education (PreK-12) P	51100		\$	-
26107	203376.52		0 26107-1000-51100-1010-1711	Salaries Expense	Regular Education (PreK-12) P	51100		\$	203,376.52
26107	3500.00	2500.00	26107-1000-51300-1010-1411	Additional Compensation	Regular Education (PreK-12) P	51300		\$	1,000.00
26107	15866.40	1280.00	26107-1000-51300-1010-1711	Additional Compensation	Regular Education (PreK-12) P	51300		\$	14,586.40
26107	4500.00		0 26107-1000-51300-2000-1412	Additional Compensation	Special Programs	51300		\$	4,500.00

26107	26817.12	26635.62	26107-1000-52111-1010-1411	Educational Retirement	Regular Education (PreK-12) P 52111		\$	181.50
26107	36559.51		0 26107-1000-52111-1010-1711	Educational Retirement	Regular Education (PreK-12) P 52111		\$	36,559.51
26107	12799.43	12436.43	26107-1000-52111-2000-1412	Educational Retirement	Special Programs 52111		\$	363.00
26107	2955.08	2935.08	26107-1000-52112-1010-1411	ERA - Retiree Health	Regular Education (PreK-12) P 52112		\$	20.00
26107	4089.86		0 26107-1000-52112-1010-1711	ERA - Retiree Health	Regular Education (PreK-12) P 52112		\$	4,089.86
26107	1410.35	1370.35	26107-1000-52112-2000-1412	ERA - Retiree Health	Special Programs 52112		\$	40.00
26107	8597.97	8539.41	26107-1000-52210-1010-1411	FICA Payments	Regular Education (PreK-12) P 52210		\$	58.56
26107	13271.21		0 26107-1000-52210-1010-1711	FICA Payments	Regular Education (PreK-12) P 52210		\$	13,271.21
26107	2458.57	2402.44	26107-1000-52210-2000-1412	FICA Payments	Special Programs 52210		\$	56.13
26107	2010.91	1997.21	26107-1000-52220-1010-1411	Medicare Payments	Regular Education (PreK-12) P 52220		\$	13.70
26107	3103.72		0 26107-1000-52220-1010-1711	Medicare Payments	Regular Education (PreK-12) P 52220		\$	3,103.72
26107	575.03	561.90	26107-1000-52220-2000-1412	Medicare Payments	Special Programs 52220		\$	13.13
26107	19063.02	18990.27	26107-1000-52311-1010-1411	Health and Medical Premiums	Regular Education (PreK-12) P 52311		\$	72.75
26107	26486.26		0 26107-1000-52311-1010-1711	Health and Medical Premiums	Regular Education (PreK-12) P 52311		\$	26,486.26
26107	8326.12	8189.86	26107-1000-52311-2000-1412	Health and Medical Premiums	Special Programs 52311		\$	136.26
26107	60.30	59.96	26107-1000-52312-1010-1411	Life	Regular Education (PreK-12) P 52312		\$	0.34
26107	169.92		0 26107-1000-52312-1010-1711	Life	Regular Education (PreK-12) P 52312		\$	169.92
26107	26.49	25.92	26107-1000-52312-2000-1412	Life	Special Programs 52312		\$	0.57
26107	854.44	852.18	26107-1000-52313-1010-1411	Dental	Regular Education (PreK-12) P 52313		\$	2.26
26107	836.16		0 26107-1000-52313-1010-1711	Dental	Regular Education (PreK-12) P 52313		\$	836.16
26107	622.69	612.60	26107-1000-52313-2000-1412	Dental	Special Programs 52313		\$	10.09
26107	161.10	160.64	26107-1000-52314-1010-1411	Vision	Regular Education (PreK-12) P 52314		\$	0.46
26107	185.08		0 26107-1000-52314-1010-1711	Vision	Regular Education (PreK-12) P 52314		\$	185.08
26107	106.35	104.60	26107-1000-52314-2000-1412	Vision	Special Programs 52314		\$	1.75
26107	789.85	789.85	26107-1000-52315-1010-1411	Disability	Regular Education (PreK-12) P 52315		\$	-
26107	1485.60		0 26107-1000-52315-1010-1711	Disability	Regular Education (PreK-12) P 52315		\$	1,485.60
26107	20.76	20.76	26107-1000-52315-2000-1412	Disability	Special Programs 52315		\$	-
26107	3.12		0 26107-1000-52500-1010-1411	Unemployment Compensation	Regular Education (PreK-12) P 52500		\$	3.12
26107	429.95		0 26107-1000-52500-1010-1711	Unemployment Compensation	Regular Education (PreK-12) P 52500		\$	429.95
26107	4.33		0 26107-1000-52500-2000-1412	Unemployment Compensation	Special Programs 52500		\$	4.33
26107	340.33		0 26107-1000-56112-1010-0000	Other Instructional Materials	Regular Education (PreK-12) P 56112		\$	340.33
26107	9262.57		0 26107-1000-56118-1010-0000	General Supplies and Materials	Regular Education (PreK-12) P 56118		\$	9,262.57
26107	1431387.69	1427138.34	26107-XXXX-XXXX-XXXX-XXXX		XXXXX		\$	4,249.35
26207	3069.00		0 26207-0000-11508-0000-0000	Cash Account	Cash Account 11508	\$	3,069.00	
26207		0 3069.00	26207-0000-32300-0000-0000		32300			\$ 3,069.00
26207	3069.00	3069.00	26207-XXXX-XXXX-XXXX-XXXX		XXXXX		\$	-
27109	21135.00	2411.59	27109-0000-11508-0000-0000	Cash Account	Cash Account 11508	\$	18,723.41	
27109		0 21135.00	27109-0000-32300-0000-0000	UNRESERVED FUND BALANCE	GENERAL 32300			\$ 21,135.00
27109	573.53		0 27109-1000-56109-1010-0000	Instructional Materials On Line Digital Su	Regular Education (PreK-12) P 56109		\$	573.53
27109	1297.29		0 27109-1000-56111-1010-0000	Instructional Materials Cash - 50% Textb	Regular Education (PreK-12) P 56111		\$	1,297.29
27109	565.02	565.02	27109-1000-56112-1010-0000	Other Instructional Materials	Regular Education (PreK-12) P 56112		\$	-
27109	540.77		0 27109-1000-56113-1010-0000	Software	Regular Education (PreK-12) P 56113		\$	540.77
27109	24111.61	24111.61	27109-XXXX-XXXX-XXXX-XXXX		XXXXX		\$	-
27583	24646.34	24646.00	27583-0000-11508-0000-0000	Cash Account	Cash Account 11508	\$	0.34	
27583	24646.00		0 27583-0000-32300-0000-0000	RE	None 32300			\$ (24,646.00)
27583		0 24646.34	27583-0000-43202-0000-0000	State Flow-through Grants	No Program 43202		\$	24,646.34
27583	49292.34	49292.34	27583-XXXX-XXXX-XXXX-XXXX		XXXXX		\$	-
28190	16428.72	16456.05	28190-0000-11508-0000-0000	Cash Account	Cash Account 11508	\$	(27.33)	
28190	4042.48	4130.04	28190-0000-23011-0000-0000	Liabilities Payable	23011	\$	87.56	
28190	756.70	756.70	28190-0000-23107-0000-0000	EE ERB	23107	\$	-	
28190	70.73	70.73	28190-0000-23109-0000-0000	EE RHC	23109	\$	-	
28190	577.32	577.32	28190-0000-23125-0000-0000	NMPSIA	23125	\$	-	
28190	0.26	0.26	28190-0000-23127-0000-0000	Workers Compensation (Employee)	na 23127	\$	-	
28190	0.30	0.30	28190-0000-23137-0000-0000	Workers Compensation (Employer)	na 23137	\$	-	
28190	244.98	244.98	28190-0000-23141-0000-0000	Fed Income Tax	23141	\$	-	
28190	186.51	186.51	28190-0000-23142-0000-0000	New Mexico	23142	\$	-	
28190	154.38	154.38	28190-0000-23147-0000-0000	Voluntary Deds	23147	\$	-	
28190	403.86	403.86	28190-0000-23153-0000-0000	OASDI	23153	\$	-	
28190	94.44	94.44	28190-0000-23154-0000-0000	Medicare	23154	\$	-	
28190		0 15885.11	28190-0000-43203-0000-0000	State Direct Grants	No Program 43203		\$	15,885.11
28190	484.37	484.37	28190-1000-52111-1010-1411	Educational Retirement	Regular Education (PreK-12) P 52111		\$	-
28190	53.37	53.37	28190-1000-52112-1010-1411	ERA - Retiree Health	Regular Education (PreK-12) P 52112		\$	-
28190	304.81	304.81	28190-1000-52210-1010-1411	FICA Payments	Regular Education (PreK-12) P 52210		\$	-
28190	71.29	71.29	28190-1000-52220-1010-1411	Medicare Payments	Regular Education (PreK-12) P 52220		\$	-
28190	317.33	317.33	28190-1000-52311-1010-1411	Health and Medical Premiums	Regular Education (PreK-12) P 52311		\$	-

28190	16.22	16.22	28190-1000-52500-1010-1411	Unemployment Compensation	Regular Education (PreK-12) P 52500		\$	-	
28190	60.00	60.00	28190-1000-53711-1010-0000	Other Charges	Regular Education (PreK-12) P 53711		\$	-	
28190	7009.52	346.92	28190-2100-51100-2000-1214	Salaries Expense	Special Programs 51100		\$	6,662.60	
28190	62.50		0 28190-2100-51300-2000-1214	Additional Compensation	Special Programs 51300		\$	62.50	
28190	1283.59	62.97	28190-2100-52111-2000-1214	Educational Retirement	Special Programs 52111		\$	1,220.62	
28190	484.37	484.37	28190-2100-52111-2000-1313	Educational Retirement	Special Programs 52111		\$	-	
28190	141.44	6.94	28190-2100-52112-2000-1214	ERA - Retiree Health	Special Programs 52112		\$	134.50	
28190	53.37	53.37	28190-2100-52112-2000-1313	ERA - Retiree Health	Special Programs 52112		\$	-	
28190	403.86	19.81	28190-2100-52210-2000-1214	FICA Payments	Special Programs 52210		\$	384.05	
28190	94.44	4.63	28190-2100-52220-2000-1214	Medicare Payments	Special Programs 52220		\$	89.81	
28190	515.23	39.58	28190-2100-52311-2000-1214	Health and Medical Premiums	Special Programs 52311		\$	475.65	
28190	0.95	0.19	28190-2100-52312-2000-1214	Life	Special Programs 52312		\$	0.76	
28190	6.15	1.23	28190-2100-52313-2000-1214	Dental	Special Programs 52313		\$	4.92	
28190	1.25	0.25	28190-2100-52314-2000-1214	Vision	Special Programs 52314		\$	1.00	
28190	317.33		0 28190-2100-52315-2000-1214	Disability	Special Programs 52315		\$	317.33	
28190	317.33	317.33	28190-2100-52315-2000-1313	Disability	Special Programs 52315		\$	-	
28190	21.47	1.05	28190-2100-52500-2000-1214	Unemployment Compensation	Special Programs 52500		\$	20.42	
28190	6250.88	0.04	28190-2100-56118-0000-0000	General Supplies and Materials	No Program 56118		\$	6,250.84	
28190	375.00		0 28190-2700-55112-0000-0000	Transportation Contractors	No Program 55112		\$	375.00	
28190	41606.75	41606.75	28190-XXXX-XXXX-XXXX-XXXX		XXXXX		\$	-	
31200	204308.00	255487.00	31200-0000-11508-0000-0000	Cash Account	Cash Account 11508	\$ (51,179.00)			
31200	50771.00		0 31200-0000-32300-0000-0000	UNRESERVED FUND BALANCE	GENERAL 32300			\$ (50,771.00)	
31200		0 50771.00	31200-0000-41980-0000-0000	Vendor Refund of Prior-Year's Expenditu	No Program 41980		\$	50,771.00	
31200		0 153537.00	31200-0000-43209-0000-0000	PSCOC Awards	No Program 43209		\$	153,537.00	
31200	204716.00		0 31200-4000-54610-0000-0000	Rental - Land and Buildings	No Program 54610			\$204,716.00	
31200	459795.00	459795.00	31200-XXXX-XXXX-XXXX-XXXX		XXXXX			\$	-
31400		0 109818.72	31400-0000-11508-0000-0000	Cash Account	Cash Account 11508	\$ (109,818.72)			
31400	109818.72		0 31400-4000-54500-0000-0000	Construction Services	No Program 54500			\$109,818.72	
31400	109818.72	109818.72	31400-XXXX-XXXX-XXXX-XXXX		XXXXX			\$	-
31600	792996.37	406285.58	31600-0000-11508-0000-0000	Cash Account	Cash Account 11508	\$ 386,710.79			
31600		0 553952.00	31600-0000-32300-0000-0000		32300				\$ 553,952.00
31600		0 235109.80	31600-0000-41110-0000-0000	Ad Valorem Taxes - School District	No Program 41110		\$	235,109.80	
31600	11439.10	11439.10	31600-0000-41980-0000-0000	Vendor Refund of Prior-Year's Expenditu	No Program 41980		\$	-	
31600	2351.01		0 31600-2300-53712-0000-0000	County Tax Collection Costs	No Program 53712			\$ 2,351.01	
31600	400000.00		0 31600-4000-57200-0000-0000	Buildings Purchase	No Program 57200			\$400,000.00	
31600	1206786.48	1206786.48	31600-XXXX-XXXX-XXXX-XXXX		XXXXX			\$	-
31701	926812.44	605153.52	31701-0000-11508-0000-0000	Cash Account	Cash Account 11508	\$ 321,658.92			
31701		0 799967.00	31701-0000-32300-0000-0000	UNRESERVED FUND BALANCE	GENERAL 32300				\$ 799,967.00
31701		0 122921.10	31701-0000-41110-0000-0000	Ad Valorem Taxes - School District	No Program 41110		\$	122,921.10	
31701	11439.10	11439.10	31701-0000-41980-0000-0000	Vendor Refund of Prior-Year's Expenditu	No Program 41980		\$	-	
31701	1229.18		0 31701-2300-53712-0000-0000	County Tax Collection Costs	No Program 53712			\$ 1,229.18	
31701	600000.00		0 31701-4000-57200-0000-0000	Buildings Purchase	No Program 57200			\$600,000.00	
31701	1539480.72	1539480.72	31701-XXXX-XXXX-XXXX-XXXX		XXXXX			\$	-
31703	52226.62	2820.07	31703-0000-11508-0000-0000	Cash Account	Cash Account 11508	\$ 49,406.55			
31703		0 27229.00	31703-0000-32300-0000-0000		32300				\$ 27,229.00
31703		0 24653.55	31703-0000-43202-0000-0000	State Flow-through Grants	No Program 43202		\$	24,653.55	
31703	344.07	344.07	31703-4000-54315-0000-0000	Maintenance & Repair - Bldgs/Grnds/Eq	No Program 54315		\$	-	
31703	2476.00		0 31703-4000-57340-0000-0000	Technology-Related Hardware.	No Program 57340		\$	2,476.00	
31703	55046.69	55046.69	31703-XXXX-XXXX-XXXX-XXXX		XXXXX		\$	-	

**State of New Mexico
Public School Operating Budget
Reimbursement Summary**

Budget Year: 2024-2025 Entity: La Academia De Esperanza Fund: <ALL>

Budget Name	Reimb. Name	Fund	Fund Name	Period From	Period To	Submit Date	Address line	Bank Last 4	Status	YTD Expenditures	Total Request	Approved Amount	Voucher #
La Academia de Esperanza 2024-2025	001-061-2425-24101-0001	24101	Title I Part A - ESEA	7/1/2024	10/31/2024	12/12/2024	7311 Glenrio Rd SW	4508	RfR Disapproved	\$44,825.38	\$0.00		
La Academia de Esperanza 2024-2025	001-061-2425-24101-0002	24101	Title I Part A - ESEA	7/1/2024	11/30/2024	12/17/2024	7311 Glenrio Rd SW	4508	Paid By DFA	\$57,617.88	\$57,617.88	\$57,617.88	
La Academia de Esperanza 2024-2025	001-061-2425-24101-0003	24101	Title I Part A - ESEA	12/1/2024	12/31/2024	1/10/2025	7311 Glenrio Rd SW	4508	Paid By DFA	\$73,253.50	\$15,635.62	\$15,635.62	
La Academia de Esperanza 2024-2025	001-061-2425-24101-0004	24101	Title I Part A - ESEA	1/1/2025	1/31/2025	2/28/2025	7311 Glenrio Rd SW	4508	Paid By DFA	\$88,247.33	\$14,993.83	\$14,993.83	
La Academia de Esperanza 2024-2025	001-061-2425-24101-0005	24101	Title I Part A - ESEA	2/1/2025	2/28/2025	3/18/2025	7311 Glenrio Rd SW	4508	Paid By DFA	\$102,903.07	\$14,655.74	\$14,655.74	
La Academia de Esperanza 2024-2025	001-061-2425-24101-0006	24101	Title I Part A - ESEA	3/1/2025	3/31/2025	4/8/2025	7311 Glenrio Rd SW	4508	Paid By DFA	\$117,845.59	\$14,942.52	\$14,942.52	
La Academia de Esperanza 2024-2025	001-061-2425-24101-0007	24101	Title I Part A - ESEA	4/1/2025	4/30/2025	5/12/2025	7311 Glenrio Rd SW	4508	Paid By DFA	\$132,501.33	\$14,655.74	\$14,655.74	
La Academia de Esperanza 2024-2025	001-061-2425-24101-0008	24101	Title I Part A - ESEA	5/1/2025	5/22/2025	5/23/2025	7311 Glenrio Rd SW	4508	Paid By DFA	\$139,490.53	\$6,989.20	\$6,989.20	
La Academia de Esperanza 2024-2025	001-061-2425-24101-0009	24101	Title I Part A - ESEA	5/23/2025	5/31/2025	6/4/2025	7311 Glenrio Rd SW	4508	Paid By DFA	\$146,807.47	\$7,316.94	\$7,316.94	
La Academia de Esperanza 2024-2025	001-061-2425-24101-0010	24101	Title I Part A - ESEA	6/1/2025	6/30/2025	7/3/2025	7311 Glenrio Rd SW	4508	DFM Approved	\$188,162.32	\$41,354.85	\$41,354.85	
La Academia de Esperanza 2024-2025	001-061-2425-24106-0001	24106	Entitlement IDEA-B	7/1/2024	10/31/2024	11/18/2024	7311 Glenrio Rd SW	4508	RfR Disapproved	\$7,613.90	\$0.00		
La Academia de Esperanza 2024-2025	001-061-2425-24106-0002	24106	Entitlement IDEA-B	7/1/2024	10/31/2024	12/12/2024	7311 Glenrio Rd SW	4508	Paid By DFA	\$37,642.18	\$37,642.18	\$37,642.18	
La Academia de Esperanza 2024-2025	001-061-2425-24106-0003	24106	Entitlement IDEA-B	11/1/2024	11/30/2024	12/17/2024	7311 Glenrio Rd SW	4508	Paid By DFA	\$50,773.66	\$13,131.48	\$13,131.48	
La Academia de Esperanza 2024-2025	001-061-2425-24106-0004	24106	Entitlement IDEA-B	12/1/2024	12/31/2024	1/10/2025	7311 Glenrio Rd SW	4508	Paid By DFA	\$62,884.66	\$12,111.00	\$12,111.00	
La Academia de Esperanza 2024-2025	001-061-2425-24106-0005	24106	Entitlement IDEA-B	1/1/2025	1/31/2025	2/25/2025	7311 Glenrio Rd SW	4508	Paid By DFA	\$67,238.36	\$4,353.70	\$4,353.70	
La Academia de Esperanza 2024-2025	001-061-2425-24106-0006	24106	Entitlement IDEA-B	2/1/2025	2/28/2025	3/18/2025	7311 Glenrio Rd SW	4508	Paid By DFA	\$75,918.55	\$8,680.19	\$8,680.19	
La Academia de Esperanza 2024-2025	001-061-2425-24106-0007	24106	Entitlement IDEA-B	3/1/2025	3/31/2025	4/9/2025	7311 Glenrio Rd SW	4508	Paid By DFA	\$84,598.79	\$8,680.24	\$8,680.24	
La Academia de Esperanza 2024-2025	001-061-2425-24106-0008	24106	Entitlement IDEA-B	4/1/2025	4/30/2025	5/13/2025	7311 Glenrio Rd SW	4508	Paid By DFA	\$94,579.07	\$9,980.28	\$9,980.28	
La Academia de Esperanza 2024-2025	001-061-2425-24106-0009	24106	Entitlement IDEA-B	5/1/2025	5/22/2025	5/23/2025	7311 Glenrio Rd SW	4508	Paid By DFA	\$99,643.41	\$5,064.34	\$5,064.34	
La Academia de Esperanza 2024-2025	001-061-2425-24106-0010	24106	Entitlement IDEA-B	5/23/2025	5/31/2025	6/5/2025	7311 Glenrio Rd SW	4508	Paid By DFA	\$101,174.00	\$1,530.59	\$1,530.59	
La Academia de Esperanza 2024-2025	001-061-2425-24106-0011	24106	Entitlement IDEA-B	6/1/2025	6/30/2025	7/3/2025	7311 Glenrio Rd SW	4508	DFM Approved	\$120,914.09	\$19,740.09	\$19,740.09	
La Academia de Esperanza 2024-2025	001-061-2425-24154-0001	24154	Teacher/Principal Training & Recruiting	7/1/2024	3/31/2025	4/8/2025	7311 Glenrio Rd SW	4508	Paid By DFA	\$6,675.00	\$6,675.00	\$6,675.00	
La Academia de Esperanza 2024-2025	001-061-2425-24154-0002	24154	Teacher/Principal Training & Recruiting	4/1/2025	6/30/2025	7/3/2025	7311 Glenrio Rd SW	4508	DFM Approved	\$11,233.03	\$4,558.03	\$4,558.03	
La Academia de Esperanza 2024-2025	001-061-2425-24190-0001	24190	Title I - Comprehensive Support and Improvement (CSI)	7/1/2024	10/15/2024	10/29/2024	7311 Glenrio Rd SW	4508	Paid By DFA	\$18,500.00	\$18,500.00	\$18,500.00	
La Academia de Esperanza 2024-2025	001-061-2425-24190-0002	24190	Title I - Comprehensive Support and Improvement (CSI)	10/16/2024	12/31/2024	1/21/2025	7311 Glenrio Rd SW	4508	RfR Disapproved	\$40,204.46	\$0.00		
La Academia de Esperanza 2024-2025	001-061-2425-24190-0003	24190	Title I - Comprehensive Support and Improvement (CSI)	10/16/2024	12/31/2024	2/3/2025	7311 Glenrio Rd SW	4508	Paid By DFA	\$40,152.23	\$21,652.23	\$21,652.23	
La Academia de Esperanza 2024-2025	001-061-2425-24190-0004	24190	Title I - Comprehensive Support and Improvement (CSI)	1/1/2025	1/31/2025	2/25/2025	7311 Glenrio Rd SW	4508	Paid By DFA	\$46,152.23	\$6,000.00	\$6,000.00	
La Academia de Esperanza 2024-2025	001-061-2425-24190-0005	24190	Title I - Comprehensive Support and Improvement (CSI)	2/1/2025	2/28/2025	3/18/2025	7311 Glenrio Rd SW	4508	Paid By DFA	\$49,152.23	\$3,000.00	\$3,000.00	

**State of New Mexico
Public School Operating Budget
Reimbursement Summary**

Budget Year: 2024-2025 Entity: La Academia De Esperanza Fund: <ALL>

Budget Name	Reimb. Name	Fund	Fund Name	Period From	Period To	Submit Date	Address line	Bank Last 4	Status	YTD Expenditures	Total Request	Approved Amount	Voucher #
La Academia de Esperanza 2024-2025	001-061-2425-24190-0006	24190	Title I - Comprehensive Support and Improvement (CSI)	3/1/2025	3/31/2025	4/11/2025	7311 Glenrio Rd SW	4508	Paid By DFA	\$52,643.22	\$3,490.99	\$3,490.99	
La Academia de Esperanza 2024-2025	001-061-2425-24190-0007	24190	Title I - Comprehensive Support and Improvement (CSI)	4/1/2025	4/30/2025	5/21/2025	7311 Glenrio Rd SW	4508	RfR Disapproved	\$68,119.78	\$0.00		
La Academia de Esperanza 2024-2025	001-061-2425-24190-0008	24190	Title I - Comprehensive Support and Improvement (CSI)	4/1/2025	5/22/2025	5/23/2025	7311 Glenrio Rd SW	4508	Paid By DFA	\$78,407.85	\$25,764.63	\$25,764.63	
La Academia de Esperanza 2024-2025	001-061-2425-24190-0009	24190	Title I - Comprehensive Support and Improvement (CSI)	5/23/2025	5/31/2025	6/5/2025	7311 Glenrio Rd SW	4508	Paid By DFA	\$81,895.16	\$3,487.31	\$3,487.31	
La Academia de Esperanza 2024-2025	001-061-2425-24190-0010	24190	Title I - Comprehensive Support and Improvement (CSI)	6/1/2025	6/30/2025	7/3/2025	7311 Glenrio Rd SW	4508	DFM Approved	\$95,643.59	\$13,748.43	\$13,748.43	
La Academia de Esperanza 2024-2025	001-061-2425-24330-0001	24330	ARP ESSER III	7/1/2024	10/15/2024	10/31/2024	7311 Glenrio Rd SW	4508	RfR Disapproved	\$8,294.73	\$0.00		
La Academia de Esperanza 2024-2025	001-061-2425-31400-0001	31400	Special Capital Outlay-State	7/1/2024	8/15/2024		7311 Glenrio Rd SW		RfR Voided	\$0.00	\$0.00		
La Academia de Esperanza 2024-2025	001-061-2425-31400-0002	31400	Special Capital Outlay-State	7/1/2024	6/30/2025	7/3/2025	7311 Glenrio Rd SW	4508	PM Approved	\$109,818.72	\$109,818.72	\$109,818.72	
										\$534,066.48	\$525,771.75	\$525,771.75	



STANDARD POLICIES AND PROCEDURES

<p>Section: B Policy Number: 1 Effective Date: 4/20/2005 Reviewed Date: 3/25/11 Revision Date: 1/21/2021</p>	<p>Policy Name Internal Controls</p>
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Table of Contents

GENERAL.....3

CONTROL FRAMEWORK.....3

ETHICS STATEMENT.....3

COMMUNICATION AND TRAINING..... 3

PERSONNEL RESPONSIBLE FOR FINANCE..... 3

 Transaction Authorization..... 4

 Transaction Recording..... 4

 Safekeeping Assets.....4

 Record Reconciliation..... 4

RISK ASSESSMENT.....4

CONTROL ACTIVITIES..... 5

 Budget..... 5

 Planning Expenditures..... 5

 Anticipating Revenue..... 6

FINAL CASH BALANCES..... 6

BUDGET MAINTENANCE.....7

 Intra-budget transfers.....7

 Inter-budget transfers.....7

PAYROLL..... 7

SICK LEAVE..... 8

 Absences for Sick Leave..... 8

 Other Types of Leave.....8

PURCHASING..... 8

RESPONSIBILITY OF SCHOOL EMPLOYEES.....	8
Types of Purchases.....	9
ENCUMBRANCES.....	10
RECEIVING.....	11
ACCOUNTS PAYABLE.....	11
BANK RECONCILIATIONS.....	11
PER DIEM & MILEAGE ACT.....	12
In City Travel.....	12
In-State Travel.....	12
Out-of-State Travel.....	12
Per Diem Rates.....	12
CASH RECEIPTS.....	13
ACCOUNTS RECEIVABLE.....	13
PETTY CASH.....	14
REQUEST FOR RIMBURSEMENT (RFR).....	14
INVESTMENTS.....	14
WIRE TRANSFERS.....	14
INVENTORY.....	14
SPECIAL REVENUE FUNDS.....	16
DEBT SERVICE – PROPERTY TAXES.....	17
INSURANCE.....	17

GENERAL

La Academia de Esperanza has established procedures to maintain internal control over all assets. The purpose of establishing internal controls is to provide a reasonable assurance that **La Academia de Esperanza** will accomplish its objectives of safeguarding assets, providing reliable financial information, promoting operational efficiency, and ensuring compliance with laws, regulations and established school policies and procedures.

CONTROL FRAMEWORK

La Academia de Esperanza has implemented an internal control system and framework based on its internal and external needs. It is the policy of the school to ensure that its control framework provides for strong administrative governance. The school's internal control system is a relevant evaluation tool for internal control over financial reporting. The school will comply with all laws and regulations applicable to state and federal programs. (Section 22-1-1, NMSA 1978; 6.20.2.11, NMAC)

It is the policy of **La Academia de Esperanza** that its own internal control framework and review evaluations:

Be free from bias;

Permit reasonably consistent qualitative and quantitative measurements of the school's internal control system;

Are sufficiently complete so that those relevant factors that would alter a conclusion about the effectiveness of the school's internal controls are not omitted.

ETHICS STATEMENT

La Academia de Esperanza sets an honest and ethical tone for the school that is demonstrated at every level. The school operations reflect the overall attitude, awareness, and actions of the Governing Council, management and others concerning the importance of how the school views internal control and the management of these controls.

COMMUNICATION AND TRAINING

La Academia de Esperanza maintains communication with all employees regarding the policies and procedures of **La Academia de Esperanza** including but not limited to periodic training for personnel and for the Governing Council. **La Academia de Esperanza** Council Policies and meeting agendas are maintained on **La Academia de Esperanza's** web site to comply with the Open Meetings Act. Supervisory hierarchies are maintained to ensure proper approvals and processes are in place.

PERSONNEL RESPONSIBLE FOR FINANCE

The recruitment of competent, honest individuals is administered through the Head Administrator and the Business Office. The training of staff regarding the established policies and procedures governing all financial transactions is administered through the Business Office. **Segregation of Duties** The assignment of duties to staff members who have access to the Financial Management System (FMS) is done with the intent of limiting their ability to cause and conceal errors or irregularities, working within certain limitations, including staff size. Incompatible functions are not assigned to any staff member. Details of incompatible staff assignments are specifically addressed for focal points, such as accounts payable and receiving, or posting cash receipts and reconciling the bank accounts. Continued daily monitoring as well as oversight by the Governing Council must take place to ensure secure

business operations.

[Transaction Authorization](#) The budget is allocated to the school site and program area and the authorization or expending of funds is assigned to the Head Administrator and/or Business Office for monitoring. The Head Administrator and the Business Office are responsible for the school's budget and for assuring that each request is appropriate and necessary.

[Transaction Recording](#) Transactions are recorded at the time of authorization resulting in the encumbrance of the budget. The business office staff (with assistance from the Head Administrator) in the Finance Department is responsible for verifying the amounts, the classification to the appropriate account codes, and the proper authorization of all transactions prior to posting to the FMS. All source documents (check warrants, etc.) used to record transactions are official school forms and are sequentially numbered by the accounting system for accountability. All voided check warrants are marked VOID and kept on file for the auditor's review. All voided Purchase Orders are marked VOID and are reflected in the FMS.

[Safekeeping Assets](#) The access to assets is limited by assigning primary custodians for the assets at the school or department location. The primary custodian is responsible for monitoring the access of building, vehicles, cash, and other assets.

[Record Reconciliation](#) The Business Office administers the comparison of actual assets on hand with the amounts recorded in the FMS. Monthly reconciliation of bank statements, fixed asset records, and other financial records are prepared and verified during the monthly closing process, and reviewed during the monthly finance committee meeting. The finance committee also reviews all journal entries related to the monthly close. All discrepancies found during the reconciliation process are researched and corrected at the time they are detected. These closeout procedures are administered as a joint effort by the business office staff and the Head Administrator. Reconciliation of bank accounts are handled by the Business Office, which does not participate in the purchasing or expending activities of the school. The fixed asset listing is maintained and reconciled to the general ledger by the Business Office and verified by the Head Administrator.

Each July, the Head Administrator, Business Office and finance committee will review the year end close prior to submission to PED. This will include the final year end cash report, year to date revenue, year to date expenses, final bank reconciliation, and outstanding check listing. Additional items may include the ERB reconciliation, RHC reconciliation, fixed assets listing, prepaid listing, rent reconciliation, accruals for accounts receivable, accruals for accounts payable, and rolling fund balance.

RISK ASSESSMENT

La Academia de Esperanza analyzes all processes with emphasis on communication to ensure that each employee is aware of necessary processes to meet certain objectives. **La Academia de Esperanza** will ensure that employees involved with the acquisition and disposal of assets are thoroughly trained and informed of proper procedures. At the same time, **La Academia de Esperanza** must weigh the costs of certain requirements to make sure that the benefits derived do not outweigh the cost of implementing, maintaining, and monitoring the system.

CONTROL ACTIVITIES

Budget

La Academia de Esperanza prepares and adopts an annual budget in accordance with New Mexico Statutory requirements. The Operating Budget is prepared under the supervision of the Head Administrator. The Head Administrator monitors all staffing and compares all positions to student class loads. The preliminary budget is reviewed in a special meeting with the Finance Committee prior to being shared with the full Governing Council. During the review the committee may raise questions or make recommendations. These recommendations will be approved by the Head Administrator and the Business Office before being finalized in the budget. The Operating Budget is reviewed for technical accuracy and approved by the Public Education Department. The Operating Budget is presented to the Governing Council for approval and certification prior to the due date each year. Depending upon the timing, a special meeting may need to be held to ensure La Academia de Esperanza meets the submission deadline. The approved and certified budget constitutes the Operating Budget, which is authorization for La Academia de Esperanza to begin operations on July 1 of the fiscal year. The Business Office integrates the Operating Budget formally into the FMS prior to July 1 by uploading the approved budget from the Public Education Department into the FMS.

- Budget Procedures in connection with preparation of the annual budget, the charter school shall follow all procedural requirements pursuant to 6.20.2.8 NMAC.
- The charter school shall adhere to the budget preparation standards set forth in 6.20.2.9 NMAC
- The charter school shall adhere to the budget maintenance standards outlined in 6.20.2.10 NMAC.
- The charter school will cover current expenditure with current revenues. The charter school will avoid budgetary procedures that cover current expenditures at the expense of meeting future years' expenditures, such as postponing expenditures or accruing future years' revenues.
- The charter school Business Office shall review all purchase orders for sufficiency of budget.
- The charter school will prepare monthly financial reports comparing actual revenue and expenditures to budgeted amounts.
- The charter school Business Office shall provide the status of the budget during a report to the Governing Council on a monthly basis.
- The charter school Business Office shall present proposed Budget Adjustment Requests (BARs) as necessary to maintain a positive balance by object code for all funds.
- The charter school Business Office shall keep the Governing Council informed of the availability of revenue for budgeting purposes.
- If required, the charter school shall integrate performance measurement and productivity indicators within the budget.

Planning Expenditures

- The number of students to be educated and the grade level placement of 5 students will provide the data for the 910B5. Prior year statistical data as well as projections for future enrollment are vital.
- Estimates for future enrollments should be used to extrapolate staffing needs and associated costs such as instructional supplies, equipment and facility needs.

- The budgetary impact on changes in student/teacher ratios should be evaluated as far in advance as possible so that its impact may be evaluated in terms of requirements for new personnel and associated supplies, equipment, and facilities.
- Contributions to New Mexico Educational retirement and ERA Retiree plans can be projected using historical costs.
- The charter school's contributions for NMPSIA health insurance premiums can be estimated through prior year's data and future projections of staffing patterns and possible rate increases.
- The charter school may, out of operational cash balances carried forward from the previous fiscal year, budget an amount not to exceed the percentage allowed by statute/regulation of its proposed operational expenditures as an emergency account. Money in the emergency account shall be used only for unforeseen expenditures incurred after the initial budget has been approved and shall not be expended without the written approval from the Secretary of Education.

Anticipating Revenue

- The principal item of revenue in most charter school budgets is derived from NOVA average of the prior fiscal year in computing the number of students to be included in the Kindergarten/Basic Program section and the Special Education section of the PED 910B-5. All projections, including Ancillary FTE, shall be based on historical data only, and the charter school shall not use any estimated membership in the computation except in the case of a grade level to be added. The charter school shall utilize the school's Teacher Cost Index (TCI) Index and At-Risk Units as supplied by the PED in computing the State Equalization Guarantee for the budget year.
- Additional revenue generated through gifts, donations (non-categorical) should be projected based on bona fide funding sources. Care should be exercised in this projection to ensure that there is no overstatement of revenue projected for this category.
- The Operational Fund cash balance from the prior fiscal year may be budgeted for any operational expenditures, exclusive of payroll, upon specific approval from the Secretary of Education.

FINAL CASH BALANCES

Upon completion of the final close for each fiscal year, **La Academia de Esperanza** submits the final cash report with the actual cash balances for all funds and reports them to the Public Education Department by the designated deadline. The Operating Budget is then adjusted using a

Budget Adjustment Request (BAR) to incorporate adjusted cash balances as of June 30 into the Operating Budget. Upon approval by the Public Education Department through Operating Budget Management System (OBMS), **La Academia de Esperanza** will adjust the budget and incorporate the changes into the FMS.

BUDGET MAINTENANCE

The budget is maintained in the Business Office using the FMS in concert with the cash balance and encumbrances to ensure that all spending is in accordance with budget authority. While budget object lines may be temporarily overspent, budget functions may not be overspent.

All Operating Budget increases, decreases, and adjustments to the Operating Budget are presented to the Governing Council for approval and then submitted to the Public Education Department via the department's OBMS for approval. Budget adjustments, which do not alter the total amount of the budget, are processed as follows:

Intra-budget transfers - **Transfers** between expenditure account codes within the same function are prepared as maintenance BARS and presented to the Governing Council for approval at the monthly scheduled council meetings. Once approved by the Council, the adjustments are recorded into the FMS and into the Operating Budget Management System (OBMS). No further approvals are needed from Public Education Department.

Inter-budget transfers - Transfers between expenditure account codes outside of the same function are presented to the Governing Council for approval. The transfer requests are then submitted to the Public Education Department via OBMS for approval. Once all approvals are in place, the change is recorded to the FMS as an adjustment to the Operating Budget.

All **original budget** documents are summarized and rolled up to the required elements in the account string maintained in the OBMS system. (See the Uniform Chart of Accounts.) Copies are distributed to the appropriate staff for recording to the FMS and these documents are made available to the auditor annually.

PAYROLL

The Head Administrator is responsible for monitoring the hiring of personnel, authorizing salaries, initiating employment contracts, and maintaining the staffing levels approved in the annual budget. The Business Office verifies that budget is available for any staffing increases. The Business Office verifies the contract supplied by the Head Administrator with the information entered or imported into the FMS. The information is then transferred to the Payroll system. All payrolls are processed from the approved employment contracts. All additional payrolls are processed by exception and only with proper authorization from the Head Administrator and Business Office. These payroll payments can include, but not limited to, substitutes, increments, noon duty, Saturday school, Addendum contracts, and/or additional services such as tutoring and summer school.

The Business Office is responsible for maintenance of employee insurance, tax sheltered annuities and other voluntary and mandatory payroll deductions. After the payroll data is entered into the FMS, the Business Office will run a report to verify data for accuracy.

Prior to a new hire's start date, the business office will obtain a W-4, I-9, employee background check, application, a valid PED license when applicable, a contract signed 10 days prior to the start date, and ensure that all state mandated training has been completed.

New hire background clearances will be reviewed during the monthly finance

committee to ensure completion.

SICK LEAVE

Absences for Sick Leave

Employees must call **La Academia de Esperanza** and notify the assigned personnel of an absence. All **La Academia de Esperanza** employees must submit printed leave forms for sick leave, and they must verify their absences with the secretary upon their return to work.

Other Types of Leave

Other types of leave which require prior approval must be submitted on a printed leave slip and signed by the Head Administrator. The Business Office will enter the approved leave into the Payroll system.

The leave forms, which are turned into the Business Office, are used to verify absences, which have been entered into the Payroll system. The leave forms are also used to make deductions for leave and are used to dock pay when leave is taken without a sufficient leave balance. The pay docks are deducted from the employee's pay on the next scheduled check.

La Academia de Esperanza maintains one payroll bank account, which is used as a clearing account for all checks issued. A payroll check register is generated to document all payments made for each payroll run. Additional reports are available for review and verification, and for audit purposes. A payroll summary sheet is produced from the FMS is reviewed by the Business Office before processing the direct deposits and federal tax payments.

All contract employees are paid twice a month and payments are prorated according to the services rendered and to insure 24 checks throughout the calendar year.

The Business Office maintains all employee earnings, deduction, and leave records according to the regulations. Monthly, quarterly, and annual payroll tax-benefit reports required by the Federal, State, and local governmental agencies are prepared by the Business Office and are verified monthly by the Head Administrator.

PURCHASING

The Governing Council of LADE recognizes that the State of New Mexico Procurement Code is the best protection for those responsible for expenditure of public funds. The Council further realizes that it is important to obtain the best quality goods and services at a reasonable cost and to conduct purchasing in a fair and impartial manner without the appearance of impropriety. Therefore, the stipulations of the State of New Mexico Procurement Code, as outlined in 13-1-21 et seq. NMSA 1978, and as may be amended from time to time, are adopted as the policy of the charter school. The charter school shall also be aware of, and adhere to, all rules and regulations as outlined in 2.40.2.1 et seq. NMAC, and 6.20.2.17 NMAC. All purchases shall be made subject to available budget, adequate segregation of duty, and adopted administrative procedures.

RESPONSIBILITY OF SCHOOL EMPLOYEES

La Academia de Esperanza staff members must decide what performance requirements are needed when making requests for purchases. Brand names or personal preference should not be the determining factor. Pricing must be competitive. It is extremely important to plan purchases to allow adequate time for the business office to compare purchase need to the

budget and to meet legal requirements and delivery lead times. Staff should allow approximately two weeks for processing plus delivery time.

Federal and State laws and regulations require that a purchase order must be issued before any product or service is purchased. All School funds, including activity funds, require a purchase order. ***Administrators and teachers may be personally accountable for purchases that do not comply with School requirements.***

Types of Purchases

Check Requests: Purchases, which are determined to be exempt or of non-competitive nature by the Procurement Office will be processed by this method. Qualifying purchases are as follows: Subscriptions, membership fees, registration fees, refunds, reimbursement of petty cash, mileage and travel authorizations.

To process, prepare a *Check Requisition* designating the appropriate check request amount and submit with supporting documentation. For travel, the employee must complete a

Travel Expense Report (See the “Per Diem and Mileage Act” section.)

1. Small Purchases – for purposes of this policy, and pursuant to 13-1-125 NMSA 1978, small purchases are defined as purchases valued at \$20,000 or less. Purchases of goods or services valued at \$20,000 or less may be made with a Purchase Order (P.O.) through a check request, or via an expense reimbursement process subject to advance approval based on available budget.
2. Purchases of goods or services valued at more than \$20,000 but less than \$60,000 and professional service contracts less than \$60,000.
 - Purchases of goods and services valued at more than \$20,000, but less than \$60,000 and Professional service contracts may be made by obtaining the best available price using a purchase order which has been duly requisitioned and approved. If purchase of goods is not being made under an existing statewide or other approved pricing agreement or subject to sole source procurement, at least three (3) written quotes may be required by the school Business Office.
3. Purchases of goods or services valued at more than \$60,000 and purchases of professional services in excess of \$60,000.
 - Pursuant to 13-1-102 NMSA 1978, purchases of goods or services, which are not purchased under a statewide pricing agreement and are not considered sole source, valued at more than \$60,000 and professional services in excess of \$60,000 are subject to either a sealed competitive bid process or a competitive sealed proposal process. Either process requires advertising in newspapers of general circulation, with a date of advertisement at least ten (10) days prior to due date of bid or proposal. Either process also required development and distribution of a formal Invitation to Bid or Request for Proposal (RFP) document, as well as a public opening of all bids and/or proposals received.
4. Sole Source Procurement – based on a written determination that only one source is practically available for a particular good or service, sole source procurement may be made without formal sealed bidding or competitive negotiation. Any purchase(s) deemed as sole source are subject to 2.40.2.12 NMAC and 13.1.126 and 13.1.128, NMSA 1978.

5. Emergency Procurement shall be allowed as long as it fulfills the requirements identified in 13.1.127, (B) 1-3, NMSA 1978. Emergency procurement may be made without formal sealed bidding or competitive negotiation with a written justification for the emergency, identification of the goods and/or services being procured, and the name and date of the contractor/entity selected.
6. Cooperative Purchasing Agreements – pursuant to 13.1.35 NMSA, LADE may, at its discretion, join and participate in cooperative purchase agreements with one or more public bodies or state agencies.
7. Existing Price Agreements – whenever possible, every attempt will be made to purchase goods or services from a vendor who already has an existing statewide pricing agreement with the State of New Mexico or other approved agency.
8. Payments for Purchases – pursuant to 13-1-158 NMSA 1978, payment for any purchase of goods or services shall not be made until the charter school business office certifies that the goods or services have been received and meet the required specifications. Payment in advance for goods and/or services is not allowed except in the case of airfare, lodging, conference registration, or any other legitimate purpose which does not violate the provisions of the State of New Mexico Procurement Code.
9. Variances – the Governing Council recognizes that factors beyond the control of the school, such as shipping costs, may cause an invoice to be higher than the approved purchase order. As such, this policy shall allow for a 10% variance from the total approved amount upon review and approval by the Business Office. Whenever possible, the vendor should notify the business office of any variance in excess of 10% prior to shipment of goods or commencement of services. Variances may also occur when flight cancellations and/or flight delays result in additional lodging and other travel-related expenses. As such, this policy shall allow reasonable travel-related expenditures over and above an approved purchase order amount due to unforeseen circumstances which has been approved in advance by the Business Office.
10. The charter school is encouraged to issue tax-exempt certificates for qualifying purchases pursuant to the guidelines established by the New Mexico Taxation and Revenue Department for Type 9, Governmental Agencies.
11. The charter school Head Administrator and staff shall develop and implement any administrative procedures necessary to administer this policy.

ENCUMBRANCES

The initiating department forwards all requisitions for respective fund approvals as designed in the FMS. The Business Office is responsible for verifying account codes, fund numbers

and checks to see if all necessary approvals are in place. Then the purchase document is forwarded to the Head Administrator who gives final approval to enter a purchase order into the FMS. Once receipt of the order has been verified as complete and correct, the Business Office enters the purchase order into the system. This requisition is attached to the purchase order and filed while awaiting receipt of goods. The payment can be issued after the goods are received. All invoices should be mailed directly to the Business Office by the vendors.

RECEIVING

The merchandise ordered is delivered directly to the end user. The Business Office staff will receive the orders placed and indicate this on the packing slip. Once this document has been received by the Business Office and an invoice has been received, release of payment can be made to the vendor by the Business Office.

For partial shipments or returned items, the business office will make a note on the open PO as to which items have been received and/or returned and attach a copy of the PO to the partial shipment packing list and file it in the *Pending Invoice* file until receipt of invoice. The original PO and PR will be kept in the *Open PO* file until the shipment is complete.

ACCOUNTS PAYABLE

All vendor invoices are mailed to the Accounts Payable personnel in the Business Office. The vendor invoice is matched to the receiving copy of the Purchase Order. Once the documents are matched, the items invoiced are checked back to the items listed on the approved copies of the purchase order. Accounts Payable personnel check each invoice carefully to verify amounts due, shipping and handling costs, and any other applicable discounts, etc. After these verifications are in place, payment can be processed.

All blank check stock is stored in a locked cabinet in the Business Office. Access to this office and locked cabinet is limited. All checks are pre-numbered sequentially by the FMS and then are given to an authorized signer on the bank account for signature.

The FMS generates a check register, a schedule of checks to be written, a purchase order report, and a journal of entries. These are completed for each fund as applicable. These reports are verified for accuracy before the checks are printed. The checks are then processed and sent to the Head Administrator or an authorized signer, for review and signature. Then, the checks are forwarded to the Business Office to be mailed to the vendors. A listing of all disbursements is created from the FMS and is presented to the Council for approval.

BANK RECONCILIATIONS

All bank accounts are reconciled on a monthly basis. The Head Administrator approves the bank reconciliation and approves any adjustments necessary to the general ledger. Bank reconciliation will be signed and dated when reviews are completed. The Business Office reconciles the bank statement in the FMS bank reconciliation software and locates any discrepancies in the balances and makes any journal entries necessary for correction. The monthly check registers, transactions journals, and general ledger are generated monthly and are stored in the Business Office and are reviewed and approved by the Head Administrator, finance committee, and the Governing Council.

All journal entries needed for correction are detailed on the edit report from the FMS and sent to the Head Administrator for review and approval.

PER DIEM & MILEAGE ACT

Employees and Council members of **La Academia de Esperanza** are entitled to reimbursement of registration fees, mileage, per diem, and other costs associated with authorized trips for official school business. Reimbursement shall be made for travel on public conveyance at the most economical rate available for the trip.

Prior to travel, the employee must complete a *Travel Request Form* and submit it to the Head Administrator or Governing Council, if required, for approval, at least one month prior to travel. The approved *Travel Request Form* will then be forwarded to the business office who will determine whether sufficient budget capacity and cash balance exist to make additional expenditures.

[In City Travel](#) - **La Academia de Esperanza** employees may under certain circumstances, find it necessary to use their personal vehicles for travel within the city in the performance of their duties. The rate of reimbursement is in accordance with New Mexico Administrative Code (NMAC) mileage and per diem. NMAC 2.42.2 regulations and is reviewed by the Business Office periodically.

[In-State Travel](#) - All in state trips must have administrative approval, prior to traveling. This approval is requested on the leave request form. The business purpose of the trip must be justified and all costs associated with the trip must be itemized, if reimbursement is expected. The Business Office will process the reimbursement travel form only with sufficient approvals and required documentation such as agendas and invoices attached to the reimbursement request.

[Out-of-State Travel](#) - All out of state travel requires prior approval by the Head Administrator as applicable. The travel reimbursement form will be processed with sufficient documentation only and personnel will follow the same procedures as listed with in-state travel. If, in the event, personal vehicles are utilized, proof of insurance will be required and submitted to the Business Office **prior to the trip**. All reimbursements are processed in accordance with the Per Diem and Mileage act, as outlined in the New Mexico Administrative Code (NMAC 2.42.2) regulations. All receipts for out-of-pocket expenditures for transportation, registration, and miscellaneous expenses are required for reimbursement. Any meals and/or lodging cost included in the registration fee are deducted from the per diem reimbursement.

[Per Diem Rates](#)

La Academia de Esperanza employees who occasionally and irregularly travel shall be reimbursed according to the New Mexico Administrative Code (NMAC 2.42.2) mileage and per diem act.

[Receipts Required](#) – Employees may be reimbursed for the following expenses provided that receipts for all such expenses are attached to the reimbursement voucher:

Actual costs for travel by common carrier, provided such travel is accomplished in the most economical manner practical; Rental cars or charter aircraft, provided less expensive public transportation is not available or appropriate; Registration fees for educational programs or conferences, provided, if the fee included lodging or meals, then no per diem rates shall be paid and only actual expenses paid by the employee and not included in the registration fee shall be reimbursed with the limits of 2.42.2.9

NMAC; and Professional fees or dues that are beneficial to La Academia de Esperanza's operations or mission.

Under circumstances where the loss of receipts would deny reimbursement and create a hardship, an affidavit from the employee attesting to the expenses may be substituted for actual receipts. The affidavit must accompany the travel voucher and include the signature of the Head Administrator or Governing Council.

CASH RECEIPTS

All cash and checks collected shall be receipted daily, accounted for by filling out a Cash Count Log and submitted to the Business Office. The Cash Count Log requires a second person count verification prior to submission to the Business Office. The Cash Count Log will generate a handwritten receipt for the deposit and be entered on an Annual Cash Log. The Annual Cash Log will be reviewed by the Head Administrator as deposits are made. Bank Deposit Slips will be initialed by person submitting the deposit. Bank deposit slips will be verified and initialed by the Business Office.

All cash and checks shall be subject to the twenty-four (24) hour deposit rule, or the next business day if on a weekend.

All operational monies received are receipted in the Business Office. All monies are receipted using pre numbered receipts and are deposited into the school bank account within 24 hours, or the next business day if occurring on a weekend, according to the 24 hour rule. The Business Office verifies all receipts posted as being deposited as part of the reconciliation of the bank account.

Business office personnel, record all funds received in the Business Office to the FMS. The receipts are initialed by two employees. Each receipt has a description of payment and has sufficient documentation for review by the Business Office. These entries include the source, date, amount, fund, receipt number, and a description of the payment. For monies received by mail, the secretary assigned to mail duty reviews the incoming mail and delivers a log of all receipts and the monies to the appropriate Business Office personnel who receipt the funds and record the amount to the appropriate fund. For monies received by ACH transfer and/or electronically, the same process is utilized, but the accompanying documents are generated by the bank and/or Public Education Department and attached as appropriate. The original FMS receipt is attached to the documents posted and recorded into the FMS. There is no need for a separate, manually written receipt.

ACCOUNTS RECEIVABLE

The accounts receivable system is maintained centrally. **La Academia de Esperanza**, including Maintenance, Food Service, Special Services and Support Services, is responsible for forwarding all information about receivables to the Business Office on a timely basis. The Business Office is responsible for monitoring the collection of all amounts due from other departments and/or outside agencies including the Public Education Department. Cash Requests or reimbursement requests are mailed or faxed quarterly or entered in OBMS and a copy of the request is filed in the grant file and a copy is given to the Business Office for receipt documentation. Invoices are prepared by the proper department and approved by the Head Administrator. The responsibility for the collection rests with the Business Office under the supervision of the Head Administrator.

PETTY CASH

La Academia de Esperanza does not utilize petty cash, therefore, a process is not required pursuant to NMAC 6.20.2.14.

REQUEST FOR REIMBURSEMENT (RFR)

The Business Office is responsible for tracking and verifying the cash balance for all Federal, State, and other grants and contracts awarded to **La Academia de Esperanza**. The Business Office, under the direction of the Head Administrator, prepares request for Cash Reimbursement Reports. The Business Office will enter all Request for Reimbursements into OBMS. The Head Administrator will review the submissions in OBMS for approval. A RFR sheet will be printed from OBMS and signed by the Head Administrator and the Business Office. A Request for Reimbursement Summary of all funds will be completed monthly, reviewed by the finance committee, and submitted to the Governing Council for approval.

A final yearend review will be conducted prior to the yearend deadline in July to ensure all RFRs have been submitted.

INVESTMENTS

La Academia de Esperanza's Governing Council considers an investment program a critical ingredient of sound fiscal management and authorizes the Head Administrator and Business Office to present potential investment programs for Council approval. Any investment program must be allowed under state statutes and funds generated are to be utilized to supplement the revenue necessary to support the LADE Charter School.

La Academia de Esperanza accounts for all monies placed in interest bearing accounts by fund. Excess cash balances in the bank accounts generate interest which is credited by the financial institution on a monthly basis. The amount of interest earned is receipted and recorded to the FMS when the credit is received. Excess cash balances can also be invested using the State Investment Pool as authorized by Governing Council. Investments are made by either issuing a check or by wire transfer.

WIRE TRANSFERS

Wire transfers are issued from La Academia de Esperanza bank account and forwarded to the authorized paying agent as applicable on or before the due date. A paper trail is automatically produced with this procedure and the transaction is entered into the FMS through the Accounts Payable System or by Business Office personnel other than the one generating the wire transfer. A wire transfer requires approval by the Head Administrator for a wire transfer to commence. Correspondence with each banking institution is documented periodically and available for review by the school's auditor on an annual basis.

INVENTORY

All **La Academia de Esperanza** equipment and items of tangible and intangible value are inventoried on an annual basis pursuant to 2.20.1 et seq. NMAC. The purpose of asset controls are to comply with federal and state reporting requirements, protect capital assets, preserve the life of capital assets, to avoid any unnecessary duplication of assets, to establish a guideline for future replacement, and to establish a basis for the amount of insurance coverage required. All assets shall be recorded in accordance with generally accepted accounting principles, and

an asset register shall be maintained in either a hard copy or in a computerized format.

La Academia de Esperanza will follow the schools depreciation policy.

For the purpose of this policy, assets are defined as tangible or intangible property owned by the school which meets the definition and minimum dollar amount for capitalization as determined by statute, and as may be amended from time to time by legislative mandate. per the following categories:

Furniture and equipment - Tangible personal property more than \$5,000, with a useful life of more than one (1) year that is employed in the operating activities of the charter school. Items which fall into this category may be purchased or acquired by gift and include, but are not limited to, desks, filing cabinets, copiers and laboratory equipment.

Computer equipment - Tangible computer equipment in excess of \$5,000 with a useful life of more than one (1) year including Laptops, Desktops, Servers, Routers, Hubs, etc., either purchased or acquired by gift to be used for operational or instructional purposes. For purposes of this policy, computers are defined as a CPU, monitor and keyboard which go together as a package. Printers, which exceed \$5,000, shall be capitalized separately, while printers, which are less than \$5,000, shall be considered Supply Assets and recorded as such in the school's general ledger and asset register.

Any other costs directly related to the purchase or acquisition which make the equipment operable as intended, such as shipping charges or set-up fees, may be included as part of the acquisition cost. Improvements or repairs to existing assets will be capitalized only if the result of the expense meets all of the following conditions: 1) If the total costs exceed \$5,000, the asset's useful life is extended three (3) or more years and the total costs will be greater than the book value and less than the fair market value.

Depreciation Guidelines:

Capital assets are recorded at original cost and depreciated over their estimated useful lives (with no salvage value). La Academia De Esperanza defines capital assets as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of one year. Donated capital assets are recorded at their estimated fair value at the date of donation. 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 expenses as incurred.

Estimated useful life is management's estimate of how long the asset is expected to meet service demands. Straight-line depreciation is used based on the following estimated useful lives:

ASSET CLASS	EXAMPLES	YEARS
Land		N/A
Land Improvements	Paving, flagpoles, retaining walls, sidewalks, fencing, outdoor lighting	20
School Buildings		50
Portable Classrooms		25
HVAC Systems	Heating, ventilation, and air conditioning systems	20
Roofing		20
Interior Construction		25

Carpet Replacement		7
Electrical / Plumbing		30
Sprinkler / Fire System	Fire-suppression systems	25
Outdoor Equipment	Playground, radio towers, fuel tanks, pumps	20
Machinery and Tools	Shop and maintenance equipment, tools	15
Kitchen Equipment	Appliances	15
Custodial Equipment	Floor scrubbers, vacuums, other	15
Science and Engineering	Lab equipment, scientific apparatus	10
Furniture and Accessories	Classroom and office furniture	20
Business Machines	Fax, duplicating, and printing equipment	10
Copiers		5
Communications Equipment	Mobile, portable radios, non-computerized	10
Computer Hardware	PC's, printers, network hardware	5
Computer Software	Instructional, other short term	5 to 10
Computer Software	Administrative or long term	10 to 20
Audiovisual Equipment	Projectors, cameras (still and digital)	10
Athletic Equipment	Gymnastics, football, weight machines, wrestling mats	10
Musical Instruments	Pianos, string, brass, percussion	10
Library Books	Collections	5 to 7
Licensed Vehicles	Buses, other on road vehicles	8
Contractors' Equipment	Major off road vehicles, front-end loaders, large tractors, mobile air compressor	10
Grounds Equipment	Mowers, tractors, attachments	15

It is the responsibility of the "Inventory Contact Person" assigned by the Business Office, with the Head Administrator's approval, for **La Academia de Esperanza** to ensure that all equipment delivered to their location is added to the inventory control logs.

All adjustments to the records are forwarded to the Business Office for updating. All requests for removal of surplus property, deletions, and discards must be approved by the Head Administrator, Governing Council and the Office of the NM State Auditor. Assets which are obsolete, worn out or broken, damaged or a result of theft, may be disposed of pursuant to NMSA (1978) 13-6-1 and 13-6-2. A Certification of Destruction will be obtained to verify computer hard drives and all licensed software have been erased/destroyed prior to disposition. The Business Office shall retain the approved forms to preserve the integrity of the asset records.

When equipment (including *Chromebooks) is loaned to students/families, an Equipment Loan Agreement must first be completed. Equipment Loan Agreements are retained in the Business Office and are reviewed against student withdrawals. Students will return the equipment in good condition by the end of the school year. Attempts to recover unreturned equipment will be made prior to reporting the equipment as stolen property by filing a police report. This is necessary to remove/dispose of the equipment from inventory.

*(See Chromebook policy)

SPECIAL REVENUE FUNDS

All proposals prepared by school staff for special funding require administrative approval from the Business Office in coordination with the program or support staff from special services and/or the Head Administrator at **La Academia de Esperanza**. Original and

approved proposals are then submitted to the Head Administrator for final approval and signature. These procedures must be adhered to ensure proper budget authorization is obtained in a timely manner and prior to the expenditure of any monies.

Upon receipt of an award notice, a budget document is prepared and submitted to the Business Office for review and processing. New Budget Adjustment Requests are presented to the Governing Council for approval and then forwarded to the School Budget Finance and Analysis Bureau at the Public Education Department via OBMS for final approval as applicable.

Special revenue fund approvals are then entered into the FMS of the school and monitored by the Business Office. The Business Office is responsible for program compliance about the nature of the grant guidelines and ~~the Business Manager~~ is responsible for the fiscal aspects of the award with oversight by the Head Administrator.

DEBT SERVICE – PROPERTY TAXES

The debt service portion of the property taxes collected by the county treasurer is receipted and deposited to the bank account monthly or when received. Any excess cash balance in the school's bank account is invested per local investment procedures and in accordance with the Manual of Procedures, Supplement #8. The County Treasurer billing for the 1% administrative fee which is recorded to the Debt Service fund administrative account, is deducted by the County Treasurer prior to submitting the payment for collection. This fee is properly expensed, and revenue is increased via journal entry by the Business Office.

INSURANCE

The New Mexico Public School Insurance Authority (NMPSIA) provides insurance for employee benefits and property and liability coverage. Premiums are determined for health, vision, and dental coverage by NMPSIA and their staff with procedures set by statute. Property and Liability coverage are determined by a claims loss ratio established by the NMPSIA and their brokers, Poms and Associates. A Memorandum of Coverage is provided to the school and forwarded to the auditor for review annually.

LA ACADEMIA DE ESPERANZA

GOVERNING COUNCIL POLICY

Food Service Program Internal Controls

As a result of the recent FY24 Food Service Program Audit, the Governing Council of La Academia de Esperanza recognizes that effective internal controls need to be implemented to ensure compliance with 2 CFR 200.303 which states in part: *“The non-Federal entity must (a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in ‘Standards for Internal Control in the Federal Government’ issued by the Comptroller General of the United States or the ‘Internal Control Integrated Framework’, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO)...”*

The Governing Council further recognizes that even though La Academia de Esperanza, as the School Food Authority (SFA) designated in the National School Lunch Program (NSLP), contracts the management of Program operations with a Food Service Management Company (FSMC), the SFA remains fully responsible for the overall operation of the Program. This responsibility requires that the SFA retain and maintain direct involvement in the operations and cannot delegate certain responsibilities to the FSMC. In other words, contracting with an FSMC does not mean the SFA relinquishes total control of the operations to the FSMC. To accomplish this, the SFA will be required to retain knowledgeable staff to perform the required program responsibilities, receive training on proper financial management, and be compliant with adequate segregation of duties.

- I. **Procurement Procedures and Code of Conduct.** In connection with this Policy, the school will follow the procedures identified in the adopted School Nutrition Programs Procurement Procedures and Code of Conduct which addresses General Procurement, Informal Procurement, Formal Procurement, and Additional SFA Responsibilities.
- II. **Allowable Costs.** The criteria identified in 2 CFR 200.403 states that allowable costs must be:
 - **Necessary** - establishes that the school food service cannot be operated without incurring the cost.
 - **Reasonable** - the cost must be the result of sound business practice and competitive pricing.
 - **Allocable** - the cost must be direct and assigned solely to the food service program(s) function(s), activity(ies), or other cost objective(s). If used for other program(s) it must be pro-rated per all program usage.
 - **Otherwise Compliant** - with policies and procedures that apply uniformly to both federally funded and other activities of the non-federal entity.

- **Adequately Documented** - records must stand independently and not rely on interpretation by the program operator to support the sources and uses of funds.

III. **Unallowable Costs.**

- **Food service revenue may not be used to purchase land or buildings** or to construct buildings.
- **Non-program Foods** - When provided without charge, these meals may be reimbursed to the food service account from the non-federal funds to meet the non-program food revenue ratio.
- **Alternate non-reimbursable Meals** - When payment is not received for these meals, ALL costs must be reimbursed to the food service account from the non-federal funds to meet the non-program ratio.
- **Indirect Costs** cannot be applied to the non-profit food service account by using the Indirect Cost Ratio.
- **Equipment that is purchased over the Capitalization threshold, not on any pre-approved list, not pre-approved by the School Nutrition Team, or not properly procured.**

IV. **Cooperative Purchasing Agreements.** Pursuant to §13-1-135(A) NMSA 1978, the charter school may, at its discretion, join and participate in cooperative purchase agreements with one or more public bodies or state agencies.

V. **Payments For Purchases.** Pursuant to §13-1-158(A) NMSA 1978, payment for any purchase of goods or services shall not be made until the charter school business office certifies that the goods or services have been received and meet the required specifications.

Since the school contracts with an FSMC through a cooperative purchasing agreement, the FSMC must supply all documentation for every reimbursable line item on an invoice to ensure the costs are allowable:

- Beginning and ending inventory to support charges for Cost of Goods sold.
- All employee payroll summaries and timesheets for any Labor charges.
- POS meal count records to support any charges for Administrative and/or Management Fees since they are based on a per-meal price.
- Relevant documentation for all other charges such as Vehicle Expenses, General Liability Insurance, and all other allowable expenses.

School Administration, in collaboration with the contracted School Business Management company and the food service advisory committee, may modify this Policy if any additional considerations are deemed necessary. Any modification of this Policy must be presented to the Finance Committee for review and discussion and to the school's Governing Council for review, discussion, and formal adoption.

La Academia de Esperanza School Nutrition Programs **Procurement Procedures and Code of Conduct**

A. General Procurement

1. All procurement transactions will comply with Federal, State, and Local procurement regulations.
2. The procurement procedures outlined in this plan are designed to maximize full and open competition, transparency in transactions, comparability, and documentation of all procurement activities.
3. La Academia de Esperanza will avoid purchasing unnecessary or duplicative items.
4. The procurement of food will be compliant with the Buy American Provision as outlined in 7 CFR 210.21.
5. For purchases up to \$10,000, La Academia de Esperanza will use the Informal Procurement procedures as outlined below.
6. For purchases over \$60,000, La Academia de Esperanza will use the Formal Procurement procedures as required by 2 CFR 200.318 - 200.326.
7. La Academia de Esperanza will take steps to ensure that small, minority, and women's businesses and labor surplus firms are used when possible.

B. Informal Procurement

1. *Micro-purchase Procedures* - When purchasing an item or items with an aggregate total of \$10,000 or less, La Academia de Esperanza will follow micro-purchase procedures. To the extent practicable, La Academia de Esperanza will distribute micro-purchases equitably among qualified suppliers. Micro-purchases may be awarded if the price is considered reasonable as required by 2 CFR 200.67.
2. *Small Purchase Procedures* - If the total amount of purchases for items is less than \$60,000 the following small purchase procedures can be used:
 - a. At least three (3) quotes will be requested from qualified sources.
 - b. Written specifications will be prepared and shared with potential vendors.
 - c. Potential vendors will be given an opportunity to provide a price quote on the same specifications.
 - d. The price quotes will be kept confidential before award.
 - e. Quotes will be awarded to the most responsive and responsible vendor with price being the primary consideration.
 - f. La Academia de Esperanza will be responsible for documentation of records to show selection of vendors, reasons for selection, listing of all vendors contacted, price quotes from each vendor, and written specifications. If La Academia de Esperanza awards to a vendor that is not the lowest price quote that met the specifications, a written explanation must be documented as to why.
 - g. Bids will be awarded to a responsive and responsible bidder with the lowest price.

- h. La Academia d Esperanza will sign all quote tabulations, signifying a review and approval of the selections. Documentation will be retained for three years.

C. Formal Procurement

If and when a Formal Procurement method is required, the New Mexico Association of Charter School Educational Services (NM ACES) must solicit through an Invitation for Bid (IFB) or a Request for Proposal (RFP) following a cost/price analysis being completed.

1. A solicitation of an IFB or an RFP will be placed in a public news publication in order to publicize the intent to purchase needed items. The solicitation will include:
 - general description of goods/services to be purchased;
 - contact information where potential vendors can get more information/bid packet;
 - date of pre-bid meeting (if applicable) and if attendance is a requirement for bid award;
 - deadline for submission of sealed bids or proposals.
 - time and location of bid opening
2. Vendors will be given an opportunity to bid on the same specifications.
3. The developer of written specifications or descriptions for procurements is **prohibited** from submitting bids or proposals for such products or services.
4. The IFB or RFP will clearly define the purchase conditions. The following list includes requirements, not exclusive, to be addressed in the procurement document:
 - Contract period;
 - For IFB only, the date, time, and location of the public opening;
 - How vendor is to be informed of bid acceptance or rejection;
 - Delivery schedule;
 - Requirements (terms and conditions) that the bidder must fulfill in order for the bid to be evaluated;
 - Benefits to which the SFA will be entitled if the contractor cannot or will not perform as required;
 - Statement assuring positive efforts will be made to involve minority and small businesses;
 - Statement regarding the return of purchase incentives, discounts, rebates, and credits to the SFA's nonprofit school food service account;
 - Contract provisions as required in Appendix II to 2 CFR 200;
 - Contract provisions as required in 7 CFR 210.21(f) for all cost reimbursable contracts;
 - Contract provisions as required in 7 CFR 210.16(a)(1-10) and 7 CFR 250.53 for food service management company contracts;
 - For fixed-price contracts, a price adjustment clause (tied to a standard index, i.e., consumer price index, or other as stated in terms and conditions for pricing and price adjustments);
 - Method of evaluation and type of contract to be awarded (solicitations using an IFB are awarded to the lowest responsive and responsible bidder; solicitations using an RFP are awarded to the most advantageous bidder/offeror with price as the primary factor among factors considered);

- Method of award announcement and effective date;
 - Method of shipment or delivery upon contract award;
 - Provision requiring the contractor to maintain all required records for three years after final payment and all other pending matters (audits) are closed for all negotiated contracts
 - Description of process for enabling vendors to receive or pick up orders upon contract award;
 - Signed Debarment/Suspension Certificate;
 - “Buy American” as outlined in 7 CFR Part 210.21(d) and SP 24-2016; and
 - Specifications and estimated quantities of products and services prepared by La Academia de Esperanza and provided to potential contractors desiring to submit bids/proposals for the products or services requested.
5. The following criteria will be used in awarding contracts as a result of bids/proposals. The price must be the highest weighted criteria. Examples of other possible criteria include quality, service, delivery, and availability.

1. Price	
2. Quality	
3. Availability	
4. Delivery	

6. In awarding a RFP, a set of award criteria in the form of a weighted evaluation sheet will be provided to each bidder in the initial bid document materials. Price alone is not the sole basis for award but remains the primary consideration among all factors when awarding a contract. Following evaluation and negotiations, a firm fixed price or cost reimbursable contract is awarded.
- The contracts will be awarded to the responsible bidder/proposer whose bid or proposal is responsive to the invitation and is most advantageous to New Mexico Association of Charter School Educational Services price as the primary and other factors considered. Any and all bids or proposals may be rejected in accordance with the law.
 - A representative of New Mexico Association of Charter School Educational Services is required to sign on the bid tabulation of competitive sealed bids or the evaluation criterion score sheet of competitive proposals signifying a review and approval of the selections.
 - Substitutions – if an item is not available, La Academia de Esperanza will select the acceptable alternate. The contractor must inform La Academia de Esperanza if a product is not available. In the event a nondomestic agricultural product is to be provided to La Academia de Esperanza, the contractor must obtain, in advance, written approval for the product. The vendor must comply with the Buy American Provision.
 - Full documentation regarding the reason an accepted item was unavailable, and the procedure used in determining acceptable alternatives will be available for audit and review.
 - La Academia de Esperanza is responsible for maintaining all procurement documentation.

D. Additional SFA Responsibilities:

La Academia de Esperanza shall agree to retain all books, records, and other documents relative to the award of the contract for three (3) years after final payment. If there are audit findings that have not been resolved, the records shall be retained beyond the 3-year period as long as required for the resolution of the issues raised by the audit. Specifically, La Academia de Esperanza shall maintain, at a minimum, the following documents:

- a copy of the original solicitation;
- the selection of contract type (fixed/cost-reimbursable);
- pre-bid meeting attendance logs (if applicable);
- the basis for vendor selection;
- the basis for award cost or price;
- the terms and conditions of the contract;
- billing and payment records;

E. Code of Conduct

No employee, officer, or agent may participate in the selection, award, or administration of a contract supported by a Federal, State, or local award if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization that employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract.

The officers, employees, and agents of La Academia de Esperanza may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts. However, La Academia de Esperanza may set standards for situations in which the financial interest is not substantial, or the gift is an unsolicited item of nominal value.

The standards of conduct must provide for disciplinary actions to be applied for violations of such standards by officers, employees, or agents of La academia de Esperanza. Based on the severity of the infraction, the penalties could include a written reprimand to their personnel file, a suspension with or without pay, or termination.

In accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, the USDA, its Agencies, offices, employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, sex, disability, age, or reprisal or retaliation for prior civil rights activity in any program or activity conducted or funded by USDA.

Persons with disabilities who require alternative means of communication for program information (e.g. Braille, large print, audiotape, American Sign Language, etc.), should contact the Agency (State or local) where they applied for benefits. Individuals who are deaf, hard of hearing, or have speech disabilities may contact USDA through the Federal Relay Service at (800) 877-8339. Additionally, program information may be made available in languages other than English.

To file a program complaint of discrimination, complete the [USDA Program Discrimination Complaint Form](#), (AD-3027) found online at: http://www.ascr.usda.gov/complaint_filing_cust.html, and at any USDA office, or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call (866) 632-9992. Submit your completed form or letter to USDA by:

- (1) mail: U.S. Department of Agriculture
Office of the Assistant Secretary for Civil Rights

1400 Independence Avenue, SW
Washington, D.C. 20250-9410;

- (2) fax: (202) 690-7442; or
- (3) email: program.intake@usda.gov.

This institution is an equal opportunity provider.

The New Mexico Human Rights Act prohibits discrimination because of race, color, sex, sexual orientation, age, physical or mental disability, genetic information, religion, ancestry or national origin.

LA ACADEMIA DE ESPERANZA CHARTER SCHOOL
 ASSET DEPRECIATION SCHEDULE 7/1/24 TO 6/30/25

Fund	Function	Date	Asset Description	Useful Life	Cost/Basis	2024/2025		Book Value
						Depreciation/Amortization	Accumulated Dep'n and Amortization	
Transportation Equipment								
Total Transportation Equipment					-	-	-	-
Land and Land Improvements								
31600	4000	August-21	7311 Glenrio Road NW (Land Cost)	-	855,300.00	-	-	855,300.00
= Current Year Addition(s)					855,300.00	-	-	855,300.00
Buildings and Building Improvements								
11000	2600	June-18	Portable Addition	25	144,773.70	5,790.95	41,019.22	103,754.49
11000	2600	March-19	Portable Utilities Setup	25	23,636.34	945.45	5,987.87	17,648.47
11000	2600	June-19	Portable New Flooring	25	4,315.18	172.61	1,050.03	3,265.15
31600	4000	August-21	Building Purchase 7311 Glenrio Road NW (net of Land)	25	3,394,700.00	135,788.00	531,836.33	2,862,863.67
31600	4000	August-21	Mini-Split A/C unit for server room (JC&E)	15	3,775.80	251.72	985.90	2,789.90
31600	4000	August-21	Classroom Renovations (CES)	15	21,845.49	1,456.37	5,704.10	16,141.39
31600	4000	October-21	Relocation of Portable (E.G.S.M.)	25	7,271.20	290.85	1,090.68	6,180.52
31600	4000	October-21	Relocation of Portable (Rio Conchos)	25	18,523.22	740.93	2,778.48	15,744.74
11000	2600	January-22	Replace 32 Emergency Lights with LED (Dean Electric)	15	5,933.12	395.54	1,384.39	4,548.73
24308	4000	June-23	New A/C Units (CES/Aisling)	20	238,472.77	11,923.64	23,847.28	214,625.49
31600	4000	4/24/2024	Fire Door installation (Stalwart Construction)	20	9,220.00	461.00	537.83	8,682.17
24330	1000	6/28/2024	New Roof/Gutters (CES; Aisling; Dep'n effective 7/1/24)	20	555,192.19	27,759.61	27,759.61	527,432.58
31600	4000	"	Fencing (CES/All Fence Company; Dep'n effective 7/1/24)	20	53,200.00	2,660.00	2,660.00	50,540.00
31400	4000	6/16/2025	Fencing Addition (JP Metal Works; SL M/M Convention effective 6/16/25)	20	47,041.06	98.00	98.00	46,943.06
31400	4000	6/23/2025	Portable Electric Upgrade (Anchor Built/Wilson & Co. APS Contract Dep'n effective 7/1/25)	20	62,777.66	-	-	62,777.66
= Current Year Addition(s)					4,590,677.73	188,734.66	646,739.73	3,943,938.00
Furniture, Fixtures and Equipment								
11000	1000		IBM ThinkPad G40	2.5	5,108.00	-	5,108.00	-
	2400		Telephone System	5	18,073.00	-	18,073.00	-
	1000		InFocus Projector X1 (16)	10	15,484.00	-	15,484.00	-
	1000		72" SmartBoard 580 (16)	10	22,384.00	-	22,384.00	-
	2500	October-11	HP DL 380 G7 Power School Server	10	8,625.98	-	8,625.98	-
	1000	August-11	HP DL 380 G7 X5660 2P 24GB RPS Server	10	13,835.48	-	13,835.48	-
	1000		24 x 48 Mobile Demo Table	20	1,348.28	-	1,348.28	-
	1000		Handicapped Accessible Lab Station	20	1,674.15	-	1,674.15	-
	1000		4 Student Lab Bench #1013	20	2,372.60	-	2,372.60	-
	1000		4 Student Lab Bench #1011	20	2,372.60	-	2,372.60	-
	1000		4 Student Lab Bench #1014	20	2,372.60	-	2,372.60	-
	1000		4 Student Lab Bench #1012	20	2,372.60	-	2,372.60	-
	2600		Tuff Sheds (12 x 16)	20	3,525.00	88.13	3,525.00	-
	1000		Basic Fume Hood	20	4,150.00	-	4,150.00	-
	2600		Tuff Sheds (8 x 12) two	20	4,708.00	-	4,708.00	-
	1000		Dimension 2400 Pentium 4 Computer	5	1,298.00	-	1,298.00	-
	2600	June-16	170-20TD 20' Traction Driven Minimag	5	5,200.00	-	5,200.00	-
	2400	September-16	Mini 18X12-40 Watt Laser Engraver	5	11,495.00	-	11,495.00	-
31600	4000	October-16	37LF Outdoor Enclosure	20	13,606.15	680.31	5,896.00	7,710.15
24162	1000	September-17	Ti Graphing Calculators	5	11,459.27	-	11,459.27	-
24162	1000	November-17	HP Probook 450 G4 Notebooks	5	16,552.71	-	16,552.71	-
31700	4000	December-17	HP Probook 450 G5 Notebooks	5	19,933.34	-	19,933.34	-
11000	2100	March-18	HP ProLiant DL380 G10 Rack Server	5	14,387.65	-	14,387.65	-
11000	1000	October-18	(2) Promethean Interactive SmartBoards	10	10,503.00	1,050.30	7,177.05	3,325.95
31400	4000	December-19	ShopBot HandiBot 2.1 Smart Tool	5	6,140.00	511.69	6,140.00	-
31400	4000	April-20	Maloy 40' Steel Storage Container	20	16,595.00	829.75	4,356.20	12,238.80
21000	3100	June-24	Oven, Refrigerator/Freezer (Standard Restaurant Supply; Dep'n effective 7/1/24)	15	28,765.00	1,917.67	1,917.67	26,847.33
11000	2600	6/9/2025	SonicWall Nsa 3700 Network Security/Firewall Appliance (SL M/M effective 6/16/25)	5	6,765.67	56.38	56.38	6,709.27
= Current Year Addition(s)					271,107.08	5,134.22	214,275.55	56,831.53
Intangible Assets (SBITA's)								
*** See Note								
11000	1000	August-22	Renaissance Learning (STAR Math/Reading)	5	15,936.07	3,187.20	9,296.00	6,640.07
"	"	August-22	Imagine Learning (Edgenuity K-12 Curriculum)	5	47,863.40	9,572.64	27,920.20	19,943.20
"	"	August-22	IXL Learning	5	12,640.72	2,528.16	7,373.80	5,266.92
"	"	September-22	Dreambox Learning (Reading Plus)	5	30,656.51	6,131.28	17,371.96	13,284.55
"	"	September-22	NEWSELA (Online Education Platform for Content)	5	9,944.99	1,989.00	5,635.50	4,309.49
"	"	October-22	Nearpod/Flocabulary (K-12 Core Subjects)	5	9,620.54	1,924.08	5,291.22	4,329.32
"	2100	September-22	PowerSchool Student Information System Module	5	22,237.24	4,447.44	12,601.08	9,636.16
"	2100	October-22	PowerSchool Behavior Module	5	25,606.92	5,121.36	14,083.74	11,523.18
"	2500	August-22	Harris School Solutions (APTA Fund Accounting)	5	66,133.19	13,226.64	38,577.70	27,555.49
= Current Year Addition(s)					240,639.58	48,127.80	138,151.20	102,488.38
Asset Schedule Totals					5,957,724.39	241,996.69	999,166.48	4,958,557.91



PRINCIPAL REPORT FOR SCHOOL BOARD MEETING

TO: La Academia De Esperanza Charter School

FROM: Adam Giron, La Academia De Esperanza Charter School Principal

DATE: July 2025 **Graduated 70 students 40 day count 55**

Enrollment 25/26

127 - Returning students 25 - new students Total - 152 (60%)

Enrollment 2024-2025 (Cap - 251) - 242 (97%) 109 (44%) new to our school.

Special Education students - 67 (28% of population) ELL - 141 (58% of population)

72 students have disenrolled - 77% retention rate (23/24 Retention rate 79%)

2023/2024 Students served - 80 day was 254 - 120 day 248 average (funded on 251)

2024/2025 Students served - 80 day was 253 - 120 day 253 average (Should Be 253)

Monthly Building Report

Portables - Power to facilities for portables has been upgraded

Exterior Doors - Aisling Company - Found replacement doors - \$80,000.00

Changing the style of the doors to be more secure.

Fencing - Rod Iron fencing on the south end of the property is complete.

Lighting - requesting bids for the Auditorium and the TMZ none have been submitted no new news.

Flooring - requesting bids

Organizational Framework

A. APS site visit has not been scheduled yet

B. The National School Lunch Program (NSLP) Audit was conducted and completed.

I will be updating the board as the year progresses.

C. We continue to advertise and recruit for the following positions.

- 2 Math teachers
- 1 Social Studies teacher
- 1 Educational Assistant
- 2 Special Education teachers
 - We have hired a math teacher.
 - We have hired a part time Occupational therapist



PRINCIPAL REPORT FOR SCHOOL BOARD MEETING

Academic Performance Framework

1. Comprehensive Turnaround Action Plan is progressing (Transformational Team)
 - a. Beginning to prepare for next year.

Main Schoolwide Instructional Strategies

- **Content Language Objectives (CLOs):**
 - Teachers are implementing CLOs but need consistency and clarity.
 - CLOs should follow a simplified, student-friendly structure, incorporating one or two language functions per lesson.
 - **Example Structure:** "I can (language function) using (content)." Continued progress
 - **Vocabulary Instruction:**
 - Vocabulary teaching is evident in most classrooms, but further enhancement is needed. Continued progress
 - Strategies like pre-selecting vocabulary, using cognates, and engaging students through the Frayer Model are emphasized. Continued progress
 - **Student Interaction:**
 - Focus on increasing student talk and interaction to promote engagement and comprehension. Continued progress
 - Strategies include Think-Pair-Share, Round Robin, Jigsaw, and structured discussions using sentence starters. Continued progress
 - **New Instructional strategies -**
 - Social Emotional Interactive Pedagogy
 - Fostering Academic Mindset
 - Aligning SEL and Academic Objectives
2. Continual work on Lade Graduate Profile

3. Average attendance
 - a. 30 day 73%
 - b. 60 day 75%
 - c. 90 day 74%

3rd 30 day	Daily Average
Monday	70%
Tuesday	75%
Wednesday	78%
Thursday	72%
Friday	69%



PRINCIPAL REPORT FOR SCHOOL BOARD MEETING

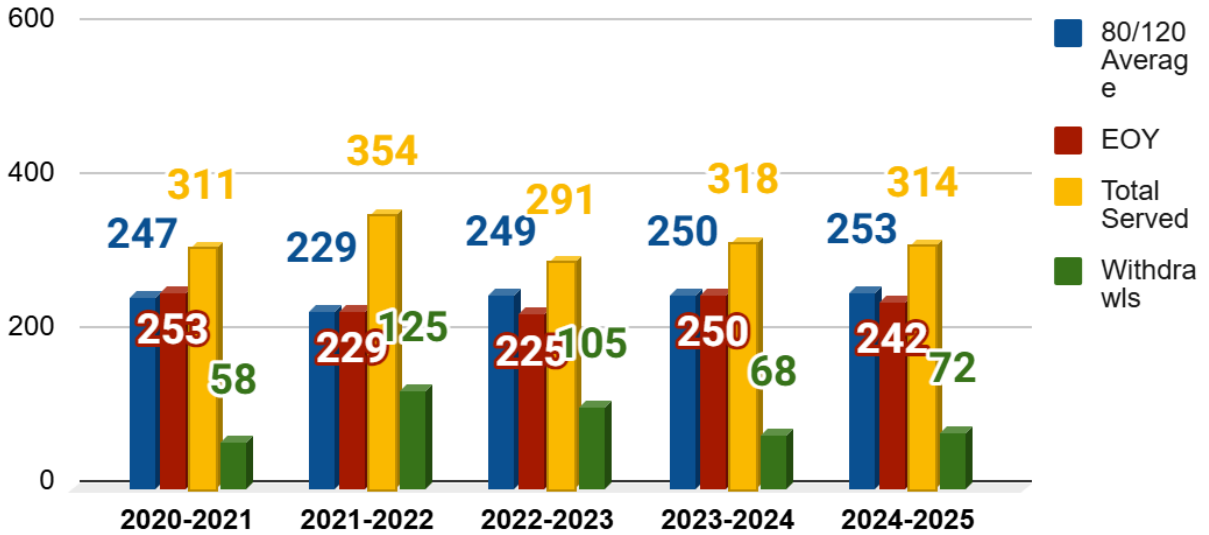
	Semester Daily Average
Monday	75%
Tuesday	79%
Wednesday	79%
Thursday	80%
Friday	73%

Cohorts	Total	On Track	Not	% On Track	Graduated 2024/2025	% Graduated
2019	1	0	1	0%	1	100%
2020	1	0	1	0%	0	0%
2021	1	0	1	0%	1	100%
2022	2	0	2	0%	1	50%
2023	3	0	3	0%	3	100%
2024	11	0	11	0%	9	82%
2025	59	55	4	93%	55	95%
TOTALS	78	55	23	71%	70	90%

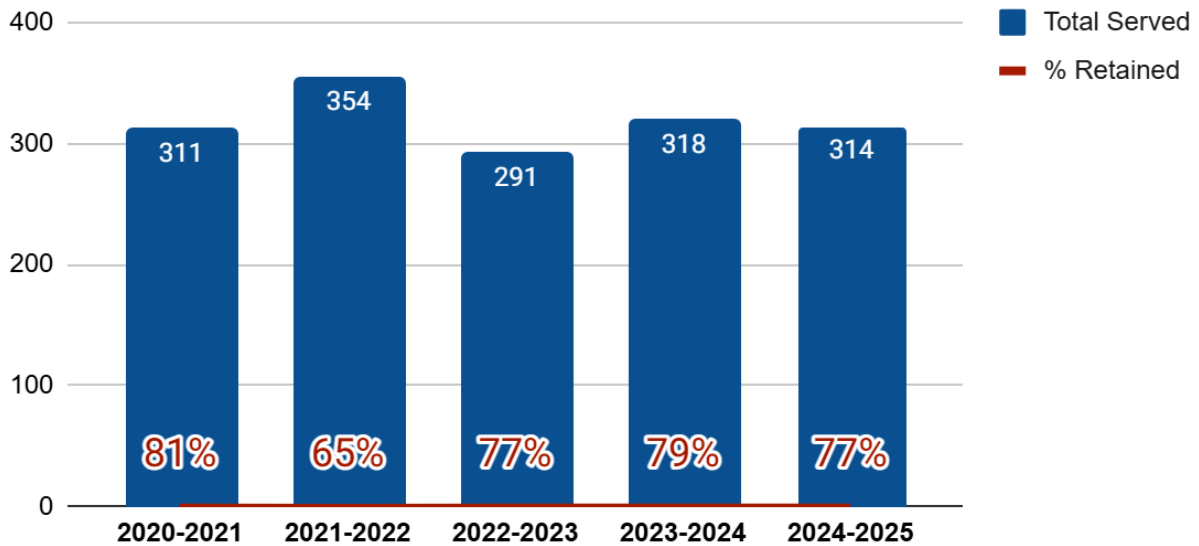


PRINCIPAL REPORT FOR SCHOOL BOARD MEETING

Membership



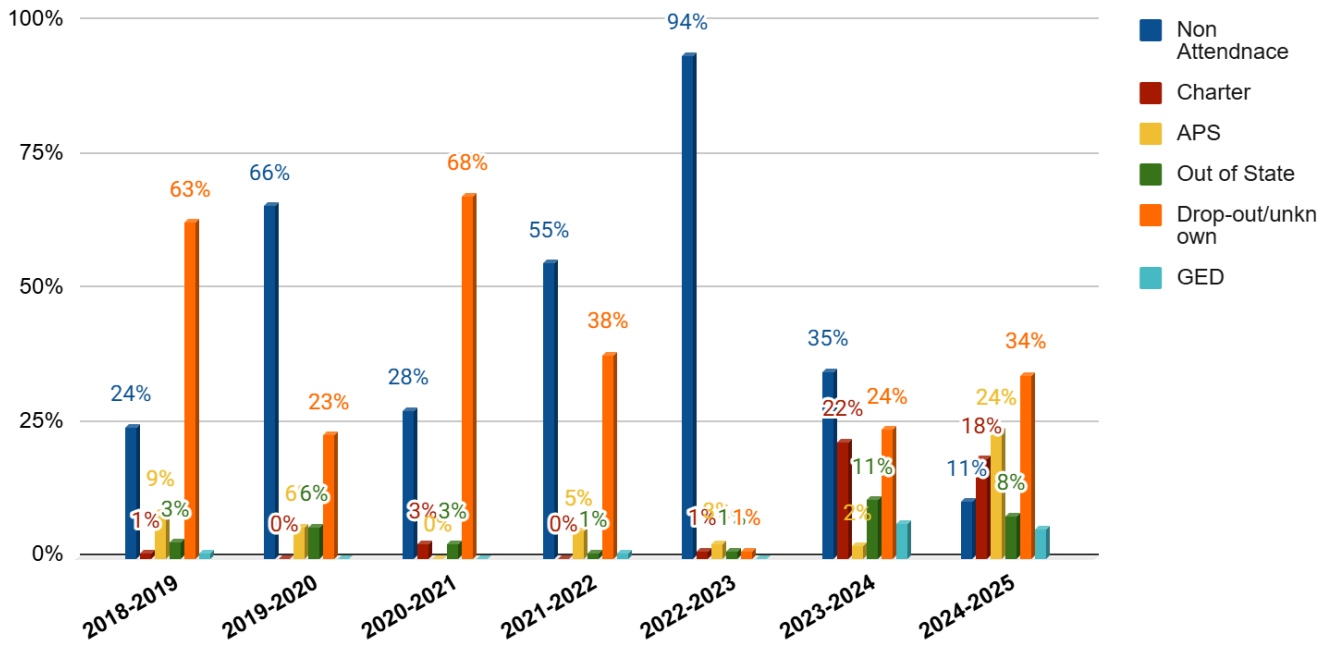
Total Seved with % Retained





PRINCIPAL REPORT FOR SCHOOL BOARD MEETING

Withdrawn Students: Where do they go?



IMPORTANT INFO/DATES APPROACHING

1. LADE Policy Committee mtg.
2. LADE Finance Committee mtg
3. LADE July GC Mtg. 08/15/2025 - 4pm