

**PUBLIC ACADEMY FOR PERFORMING ARTS****Governing Council****Meeting Agenda****Tuesday, February 22, 2022, 4:15pm**

Public Academy for Performing Arts Campus

11800 Princess Jeanne Ave NE, Albuquerque, NM 87112, Room 2

NOTE: GC Meetings will be held in person beginning July 2021

Type of meeting: Community/Monthly

Chair: Elizabeth Roybal

Invited to Attend

1. Elizabeth Roybal, President	5. Phil Krehbiel, GC Member	9. Virginia Wilmerding, Staff Representative	Scheduled Guests:
2. Lisa Miller, GC Vice President	6. Santana Gonzalez, GC Member	10. Rhonda Cordova, Business Manager	
3. Barbara CampBell, Secretary	7. Jessica Short, GC Member	11. Melanie Dunn-Chavez, Executive Director	Scheduled Absence:
4. Alexis Corbin, GC Member	8. Carol Torrez, Staff Representative		

Agenda Item	Presented by	Time
1. Call to Order, Roll Call (Quorum 4/7 voting members)	Chair	4:15p.m.
2. Welcome and Introductions	Chair	4:17p.m.
3. Approval of Agenda ACTION ITEM	All	4:19p.m.
4. Approval of Previous Meeting Minutes (1/25/22) ACTION ITEM	All	4:20p.m.
5. Open Forum for Public Comment (Form Required)		
6. Budget & Finance Committee Report ACTION ITEM	Phil Krehbiel and Rhonda Cordova	4:25p.m.
a. December Financial Report		
b. BARS/Permanent Transfer ACTION ITEM		
c. POs over \$5,000		
d. Resolution and Capital Purchases – ACTION ITEM		
e. Modification of Substitute Schedule ACTION ITEM		
f. Audit Report		
7. Executive Director's Report	Melanie Dunn-Chavez	4:35p.m.
a. Written Report		
b. Site Visit Results		
8. Organizational Business	Elizabeth Roybal	4:45p.m.
a. GC Demographics		
9. President's Report		
10. Other Announcements/Discussion		
11. Executive Session to Discuss Limited Personnel Matters	All	5:00p.m.
12. Adjourn		

----- Statement on Open Forum for Public Comment -----

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

----- Statement of Non-Discrimination -----

Public Academy for Performing Arts does not discriminate on the basis of race, color, national origin, sex, religion, age or disability in employment or the provision of services. Persons requiring special accommodations should contact the administrative office at (505) 830-3128 Ext. 0 at least 24 hours prior to the meeting. The Title IX Coordinator is the Executive Director.

---- Additional Information ----

Audit Committee – Phil Krehbiel (Chair), Melanie Dunn-Chavez, Rhonda Cordova, Ruby Arispe, Jessica Short, Tamara Lopez
Finance Committee – Phil Krehbiel (Chair), Rhonda Cordova, Melanie Dunn-Chavez, Barbara CampBell –8:00a.m.monthly, day of Council Meeting.
Long-Range Planning – Lisa Miller (Chair), Melanie Dunn-Chavez, Naomi Montoya, Santana Gonzalez, Virginia Wilmerding
Performing Arts Committee – Elizabeth Roybal (Chair), Alexis Corbin, Melanie Dunn-Chavez, Naomi Montoya, Santana Gonzalez
Policy Review Committee – Lisa Miller (Chair), Melanie Dunn-Chavez, Virginia Wilmerding, Barbara CampBell, Jessica Short

**Public Academy for Performing Arts
Draft Governing Council Meeting Minutes
January 25, 2022**

Date: 01/25/2022	Location: Meeting was held in person on PAPA campus. Meetings may return to Zoom as appropriate for the prevailing health conditions.	
Governing Council Meeting		
Time: 4:15-5:15 pm	Facilitator: Elizabeth Roybal	
Invitees in Attendance: Elizabeth Roybal (voting member), Barbara CampBell (voting member), Virginia Wilmerding (staff representative), Santana Gonzalez (voting member, Jessica Short (voting member), Melanie Chavez (Executive Director), Lisa Ulibarri-Miller (voting member), Carol Torrez, (staff representative), Phil Krehbiel (voting member) via Zoom for COVID related reasons, Rhonda Cordova (business manager), Alexis Corbin (voting member) arrived at 4:20 .		
Not in Attendance:		
Guests in Attendance: NONE		
Discussion		Resource
1. Call to Order at 4:15 pm/ Roll Call, voting members		Elizabeth Roybal
2. Welcome and Introductions of all governing council members present. Welcoming remarks including Governing Council meeting procedures by Elizabeth Roybal.		Elizabeth Roybal
1. Approval of Agenda Motion by Santana Gonzalez to approve the agenda. Seconded by Lisa Ulibarri Miller Roll call vote. Motion carried 7 in favor, 0 against.		Elizabeth Roybal
2. Approval of Minutes Moved by a motion by Lisa Ulibarri Miller and seconded by Barbara CampBell to approve the minutes from December 14, 2021. Roll call vote. Motion carried 7 in favor, 0 against.		Elizabeth Roybal
3. Public Comment - None		Elizabeth Roybal

**Public Academy for Performing Arts
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None	
4. Open Forum for Budget None	Elizabeth Roybal
5. Finance committee report Phil Krehbiel, Melanie Chavez, and Rhonda Cordova met the morning of January 25, 2022. Financial report and Budget summary were given to the GC by Phil Krehbiel. He provided the council with a list of reports the finance committee is requesting. The 13 reports being regularly reviewed by the committee are as follows: For previous month: <ul style="list-style-type: none"> • Bank Statement • Bank Reconciliation • Journal Entries • Balance Sheet Report (showing assets and liabilities for all accounts) • Bank Account Register (showing all checks written) • Budget Summary of Funds Report (showing a summary of budgeted expenses versus actual, offset by encumbrances) • Comparative Financial Statements – summary (revenues and expenses, all funds, last fiscal year, and current fiscal year) • Comparative Financial Statements – detail (revenues and expenses, all funds, last fiscal year, and current fiscal year) • Trial Balance Report (all transactions) • Monthly Balance Forecast Report – summary (actual revenues and expenses by month compared to the budget) • Account Balance Report – detailed (actual revenues and expenses, and encumbrances, compared to the budget) • Budget Adjustment Request (BARS) History Report • Purchase Orders of \$5,000 or more, current fiscal year <p>No concerns were noted at this time. Budget summary indicates _____ of the budget expended so through end of December 2021</p> <p>Approval of the Finance Committee report motion made by Santana Gonzalez second by Lisa Ulibarri Miller. Roll Call vote, motion carried, 7 in favor 0 against.</p>	Barb CampBell

**Public Academy for Performing Arts
Draft Governing Council Meeting Minutes
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<p>BARS : Presented to the GC by Rhonda Cordova. Approval of the BAR Motion Barbara CampBell second, Santana Gonzalez Roll Call Vote motion carried 7 in favor0 against.</p> <p>Purchase orders over 5000—None in October, one issued in November which will be reviewed in the Meeting on December 14.</p>	
<p>6. Executive Director report</p> <ul style="list-style-type: none"> • Report sent to all members. 	Melanie
<p>7. Organizational business</p> <p>8.</p> <p>Committee updates: Audit Committee: Phil Krehbiel (chair), Melanie Dunn-Chavez, Rhonda Cordova, Ruby Arispe, Jessica Short</p> <p>Finance Committee: Phil Krehbiel (chair), Rhonda Cordova, Barbara CampBell, Melanie Dunn-Chavez,</p> <p>Long-range Planning: Lisa Ulibarri-Miller (chair), Melanie Dunn-Chavez, Naomi Montoya, Santana Gonzales, Ginny Wilmerding</p> <p>Performing Arts: Liz Roybal (chair), Alexis Corbin, Melanie Dunn-Chavez, Naomi Montoya, Santana Gonzales</p>	Liz Roybal

**Public Academy for Performing Arts
Draft Governing Council Meeting Minutes
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<p>Policy Review: Lisa Ulibarri-Miller (chair), Melanie Dunn-Chavez, Virginia Wilmerding, Barbara Campbell, Jessica Short</p> <p>Trainings:</p> <p>All council members are responsible for training</p> <p>GC meeting time and dates:</p> <p>4:15 pm 7/27, 8/31, 9/28, 10/26, 11/30, 12/14, 1/25, 2/22, 3/29, 4/26, 5/31, 6/28</p>	
<p>9. Announcements/ Discussion</p> <p>Performing Arts: upcoming</p>	
<p>10. President's report:</p>	
<p>11. Executive Session</p> <p>Not required</p>	
<p>12. Adjournment</p> <p>13.</p> <p>14.</p> <p>15. Next regular meeting February 22, 2022</p>	Liz Roybal

Minutes taken Barbara CampBell. Draft typed on 2/22/2022

Public Academy for Performing Arts

Budget Summary Of Funds Report

Accounting Cycle: FY2022; End Date: 12/31/2021; Account Type: Expenditure; Show Prior Year Accounts: No; Created On: 1/19/2022 1:30:10 PM

Fund	Description	Adopted Budget as of 7/1/21	Revised Adopted Budget with Initial Budget BARs	Approved BARs	Current Budget	Pending Budget/BARs	Total Anticipated Budget	YTD Actuals	YTD Payable/Encumber	Unencumbered Budget Balance	Unencumbered Anticipated Budget	Percent Remaining	Percent Remaining of TOTAL
11000	Operational	\$3,910,696.00	\$3,910,696.00	\$70,841.55	\$3,981,537.55	\$58,935.00	\$4,040,472.55	\$1,773,471.77	\$1,638,854.59	\$569,211.19	\$628,146.19	14%	16%
21000	Food Services	\$62,000.00	\$62,000.00	\$28,077.41	\$90,077.41		\$90,077.41	\$47,852.56	\$39,861.02	\$2,363.83	\$2,363.83	3%	3%
23000	Non-Instructional Support	\$266,265.00	\$266,265.00	\$23,579.32	\$289,844.32		\$289,844.32	\$49,232.89	\$34,605.57	\$206,005.86	\$206,005.86	71%	71%
24106	Entitlement IDEA-B	\$90,576.00	\$90,576.00	\$0.00	\$90,576.00		\$90,576.00	\$40,852.94	\$40,947.78	\$8,775.28	\$8,775.28	10%	10%
24153	English Language Acquisition	\$75.00	\$75.00	\$0.00	\$75.00		\$75.00	\$0.00	\$0.00	\$75.00	\$75.00	100%	100%
24154	Teacher/Principal Training & Recruiting	\$19,967.00	\$19,967.00	\$0.00	\$19,967.00		\$19,967.00	\$1,401.34	\$1,345.68	\$17,219.98	\$17,219.98	86%	86%
24174	Carl D Perkins Secondary - Current	\$9,060.00	\$9,060.00	(\$9,060.00)	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	0%
24307	Social Emotional Learning	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00		\$10,000.00	\$8,736.00	\$0.00	\$1,264.00	\$1,264.00	13%	13%
24308	CRSSA ESSER II	\$523,079.00	\$523,079.00	\$0.00	\$523,079.00		\$523,079.00	\$45,010.44	\$99.00	\$477,969.56	\$477,969.56	91%	91%
24309	CRRSA - Social Emotional	\$0.00	\$0.00	\$15,000.00	\$15,000.00		\$15,000.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00	100%	100%
24316	USDE CRRSA ESSER II Air	\$0.00	\$4,570.00	\$4,570.00	\$4,570.00		\$4,570.00	\$4,563.00	\$0.00	\$7.00	\$7.00	0%	0%
24330	ARP ESSER III CDFA 84.425U	\$0.00	\$0.00	\$0.00	\$0.00	\$1,221,214.00	\$1,221,214.00	\$3,743.44	\$50,412.55	(\$54,155.99)	\$1,167,058.01	0%	100%
25152	Title XIX MEDICAID 0/2 Years	\$35,000.00	\$35,000.00	\$8,659.15	\$43,659.15		\$43,659.15	\$1,513.24	\$2,418.39	\$39,727.52	\$39,727.52	91%	91%
26207	CNM Foundation	\$6,000.00	\$6,000.00	(\$487.12)	\$5,512.88		\$5,512.88	\$500.00	\$0.00	\$5,012.88	\$5,012.88	91%	91%
27107	Literacy For Children @ Risk	\$8,956.00	\$8,956.00	\$0.00	\$8,956.00		\$8,956.00	\$0.00	\$0.00	\$8,956.00	\$8,956.00	100%	100%
27109	Instructional Mats - GAA of	\$0.00	\$0.00	\$0.00	\$0.00	\$9,850.40	\$9,850.40	\$8,609.80	\$0.00	(\$8,609.80)	\$1,240.60	0%	13%
29130	Youth Chat Grant	\$5,600.00	\$5,600.00	\$135.36	\$5,735.36		\$5,735.36	\$1,925.13	\$258.37	\$3,551.86	\$3,551.86	62%	62%
31200	Public School Capital Outlay	\$0.00	\$339,578.00	\$339,578.00	\$339,578.00		\$339,578.00	\$226,385.36	\$113,192.68	(\$0.04)	(\$0.04)	0%	0%
31400	Special Capital Outlay-State	\$20,000.00	\$20,000.00	\$0.00	\$20,000.00		\$20,000.00	\$0.00	\$0.00	\$20,000.00	\$20,000.00	100%	100%
31600	Capital Improvements HB-33	\$378,016.00	\$378,016.00	\$132,956.20	\$510,972.20		\$510,972.20	\$110,756.49	\$267,043.90	\$133,171.81	\$133,171.81	26%	26%
31701	SB9 Ad Valorem	\$361,857.00	\$361,857.00	\$23,948.41	\$385,805.41		\$385,805.41	\$38,066.15	\$23,870.87	\$323,868.39	\$323,868.39	84%	84%
31703	SB-9 State Match Cash	\$12,338.00	\$12,338.00	\$12,537.00	\$24,875.00		\$24,875.00	\$0.00	\$3,739.90	\$21,135.10	\$21,135.10	85%	85%
Fund Totals		\$5,709,485.00	\$6,063,633.00	\$660,335.28	\$6,369,820.28	\$1,289,999.40	\$7,659,819.68	\$2,362,620.55	\$2,216,650.30	\$1,790,549.43	\$3,080,548.83	28%	40%

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

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

Doc. ID: 001-047-2122-0020-I
Fund Type: General Fund / Capital
Outlay / Debt Service

Adjustment Type: Increase

Fiscal Year: 2021-2022

Entity Name: Public Academy for Performing Arts

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

Contact: Rhonda Cordova, Business Manager

Total Approved Budget (Flowthrough):

Phone: 505-604-5056

Email: rhondacordova1000@outlook.com

FLOWTHROUGH ONLY

Budget Period: Jul 1 2021 12:00AM

To: Jun 30 2022 12:00AM

A. Approved Carryover:

B. Total Current Year Allocation:

D. Total Funding Available:

Revenue 11000.0000.43101 \$58,935

Fund	Function	Object	Program	Location	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
11000	2600 Operation & Maintenance of Plant	55915 Other Contract Services	0000 No Program	001047 Public Academy for Performing Arts	0000 No Job Class	\$218,002	\$58,935	\$276,937	
Sub Total							\$58,935		
Indirect Cost									
DOC. TOTAL							\$58,935		

Justification:

Final Allocation for FY22

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

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

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

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

Approvals by Digital Signature

<u>Name</u>	<u>Role</u>	<u>Date</u>
Rhonda Cordova	Business Manager	2/10/2022 10:59:10 AM

Public Academy for Performing Arts

Issued and Closed POs Report

Accounting Cycle: FY2022; PO Type: [All]; Vendor: [All]; Purchase Order: [All]; Account Expression: ([Fund] >= "11000") ; Include Tax and Shipping: No; Include Closed POs: Yes; Show Detail: Yes; Created On: 2/13/2022 7:35:31 PM

PO Number	Type	Vendor Name	Date Issued	Status	Days Outstanding	PO Amount	Invoiced Amount	Unencumbered Amount	Remaining Encumbrance
2021-004	Dollar	PNM	7/1/2020	Issued	592	\$10,495.22	\$2,133.91	\$2,133.91	\$8,361.31
2021-005	Dollar	ABCWUA	7/1/2020	Issued	592	\$6,445.75	\$3,360.85	\$3,360.85	\$3,084.90
2021-111-1	Dollar	APS	7/1/2020	Closed		\$94,386.74	\$0.00	\$94,386.74	\$0.00
2021-111-2	Dollar	APS	7/20/2021	Closed		\$96,805.46	\$96,805.46	\$96,805.46	\$0.00
2022-003-1	Dollar	BYU Continuing Educaiton	7/2/2021	Issued	226	\$7,000.00	\$2,325.00	\$2,325.00	\$4,675.00
2022-007	Regular	NMPSIA	7/1/2021	Closed		\$66,989.00	\$66,989.00	\$66,989.00	\$0.00
2022-008	Dollar	ABCWUA	7/1/2021	Issued	227	\$38,000.00	\$20,316.03	\$20,316.03	\$17,683.97
2022-013	Dollar	APS	7/1/2021	Closed		\$355,153.00	\$0.00	\$355,153.00	\$0.00
2022-014	Dollar	PNM	7/1/2021	Issued	227	\$35,000.00	\$21,575.01	\$21,575.01	\$13,424.99
2022-015	Dollar	NM Gas Company	7/1/2021	Issued	227	\$15,000.00	\$10,352.21	\$10,352.21	\$4,647.79
2022-016	Dollar	Matthews Fox, P.C.	7/1/2021	Issued	227	\$5,000.00	\$162.66	\$162.66	\$4,837.34
2022-017	Dollar	Moss Adams LLP	7/1/2021	Closed		\$15,000.00	\$13,214.69	\$15,000.00	\$0.00
2022-018	Dollar	Harris School Solutions	7/1/2021	Issued	227	\$13,000.00	\$11,534.91	\$11,534.91	\$1,465.09
2022-019	Dollar	PowerSchool Group, LLC	7/1/2021	Issued	227	\$8,000.00	\$0.00	\$0.00	\$8,000.00
2022-020	Regular	Rhonda Cordova	7/1/2021	Issued	227	\$64,725.12	\$40,453.20	\$40,453.20	\$24,271.92
2022-025	Dollar	Central Region Educational Cooperative	7/1/2021	Issued	227	\$47,112.19	\$18,824.94	\$18,824.94	\$28,287.25
2022-026	Dollar	CES	7/1/2021	Issued	227	\$26,538.93	\$13,018.21	\$12,535.54	\$14,003.39
2022-027	Dollar	CNM	7/1/2021	Issued	227	\$8,000.00	\$2,616.16	\$2,616.16	\$5,383.84
2022-028	Dollar	ACES	7/1/2021	Issued	227	\$20,000.00	\$8,224.19	\$8,224.19	\$11,775.81
2022-030	Regular	Southwest Copy Systems	7/13/2021	Closed		\$6,923.28	\$0.00	\$6,923.28	\$0.00
2022-030-1	Regular	Southwest Copy Systems	7/1/2021	Issued	227	\$7,923.28	\$4,706.06	\$5,615.52	\$2,307.76
2022-037	Dollar	Labatt Food Service	7/1/2021	Issued	227	\$53,000.00	\$36,461.78	\$36,461.78	\$16,538.22
2022-045	Regular	Shamrock Supply	7/14/2021	Closed		\$5,172.50	\$5,172.50	\$5,172.50	\$0.00
2022-049	Regular	Sweetwater	7/15/2021	Closed		\$5,753.93	\$0.00	\$5,753.93	\$0.00
2022-049-1	Dollar	Sweetwater	7/15/2021	Closed		\$5,753.93	\$5,753.93	\$5,753.93	\$0.00
2022-066	Dollar	APS	7/1/2021	Closed		\$386,500.00	\$9,994.93	\$386,500.00	\$0.00

2022-066 b	Dollar	APS		9/30/2021	Issued	136	\$271,000.00	\$117,008.81	\$117,008.81	\$153,991.19
2022-081	Regular	Best Buy Business Advantage		8/9/2021	Closed		\$5,670.00	\$5,670.00	\$5,670.00	\$0.00
2022-085	Dollar	ACES		8/11/2021	Issued	186	\$6,000.00	\$437.85	\$437.85	\$5,562.15
2022-094	Regular	Best Buy Business Advantage		8/17/2021	Closed		\$9,450.00	\$9,450.00	\$9,450.00	\$0.00
2022-099	Regular	Best Buy Business Advantage		8/18/2021	Closed		\$5,292.00	\$5,292.00	\$5,292.00	\$0.00
2022-117	Regular	Apple Education Sales		8/24/2021	Closed		\$11,472.00	\$0.00	\$11,472.00	\$0.00
2022-117-1	Regular	Apple Education Sales		9/3/2021	Closed		\$5,116.00	\$5,116.00	\$5,116.00	\$0.00
2022-134	Regular	Amazon.com		8/31/2021	Closed		\$17,218.97	\$0.00	\$17,218.97	\$0.00
2022-134-1	Regular	Amazon.com		8/31/2021	Closed		\$17,293.22	\$17,293.22	\$17,293.22	\$0.00
2022-150	Regular	Berry Medics		9/9/2021	Closed		\$7,980.00	\$0.00	\$7,980.00	\$0.00
2022-189	Regular	Public Charter Schools of New Mexico		10/6/2021	Closed		\$5,000.00	\$5,000.00	\$5,000.00	\$0.00
2022-252	Regular	Josten's		11/5/2021	Issued	100	\$9,960.00	\$3,158.00	\$3,320.00	\$6,640.00
2022-262	Regular	APS Board of Education		11/19/2021	Issued	86	\$339,578.04	\$226,385.36	\$226,385.36	\$113,192.68
2022-357	Regular	B&H Photo Video		1/27/2022	Closed		\$7,000.00	\$0.00	\$7,000.00	\$0.00
Sub Total							\$2,365,077.03	\$926,265.91	\$1,835,056.77	\$530,020.26

**Public Academy for Performing Arts
Salary Schedule for Substitute Teachers
Temporary Covid Relief Schedule
2021-2022**

Pending GC Approval

HS	AA	BA/BS	Teacher/Retiree	LT
\$15.00	\$18.50	\$25.00	\$34.75	Current pay + 1 extra hour per week

November 11, 2020

Moss Adams LLP
6565 Americas Parkway NE, Suite 600
Albuquerque, New Mexico 87110

We are providing this letter in connection with your audit of the financial statements of Public Academy for Performing Arts (School), which comprise the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information, the budgetary comparison for the general fund and major special revenue funds, and the statement of fiduciary assets and liabilities as of June 30, 2020, and the respective changes in financial position for the year then ended, and the related notes to the financial statements for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP). We have also provided you with the School's combining information for non-major governmental funds, schedule of changes in fiduciary assets and liabilities-agency funds, schedule of collateral pledged by depository for public funds, schedule of cash and cash equivalents, and cash reconciliation schedule for the purpose of expressing an opinion as to whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of November 11, 2020,

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated March 24, 2020, for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP.
2. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
3. We acknowledge our responsibility for the design, implementation and maintenance of internal controls to prevent and detect fraud.
4. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
5. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
6. All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
7. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
8. We acknowledge our responsibility for presenting the supplementary information, which consists of combining information for non-major governmental funds, schedule of changes in fiduciary assets and liabilities-agency funds, schedule of collateral pledged by depository for public funds, schedule of cash and cash equivalents, and cash reconciliation schedule, in accordance with accounting

principles generally accepted in the United States of America and we believe the supplementary information, including its form and content, is fairly presented in accordance with such accounting principles. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.

9. As part of your audit, you assisted with the preparation of the financial statements, and related notes. We have designated an individual with suitable skill, knowledge, or experience to oversee your services and have made all management decisions and performed all management functions. We have reviewed, approved, and accepted responsibility for those financial statements, related notes and supplementary information.


Information Provided

10. We have provided you with:
 - a. Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation and other matters;
 - b. Minutes of the meetings of stockholders, directors, and committees of directors, or summaries of actions of recent meetings for which minutes have not yet been prepared;
 - c. Additional information that you have requested from us for the purpose of the audit;
 - d. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
11. All transactions have been properly recorded in the accounting records and are reflected in the financial statements.
12. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
13. We have no knowledge of any fraud or suspected fraud that affects the entity and involves—
 - a. Management,
 - b. Employees who have significant roles in internal control, or
 - c. Others when the fraud could have a material effect on the financial statements.
14. We have no knowledge of any allegations of fraud or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators or others.
15. We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements.
16. We are not aware of any pending or threatened litigation, claims, and assessments whose effects should be considered when preparing the financial statements and we have not consulted legal counsel concerning litigation, claims, or assessments.
17. We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.
18. We have taken timely and appropriate steps to remedy fraud, noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that you have reported to us.
19. We have a process to track the status of audit findings and recommendations.
20. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
21. We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
22. The School has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or net position.

23. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and legal and contractual provisions for reporting specific activities in separate funds.
24. We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
25. We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
26. We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
27. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
28. The School has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
29. The School has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
30. The financial statements properly classify all funds and activities, in accordance with GASB Statement No. 34.
31. All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
32. Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
33. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
34. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
35. Interfund and internal activity and balances have been appropriately classified and reported.
36. Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
37. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
38. We have appropriately disclosed the School's policy regarding whether first to apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
39. We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
40. We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any

significant assumptions and interpretations underlying the measurement and presentation of the RSI.

41. The School is a participating employer in a multi-employer cost sharing plan managed by New Mexico Educational Retirement Act (ERA). The School has used the New Mexico Educational Retirement Board (ERB) schedule of Employer Allocations and Pension Amounts reported (allocated schedule) as of June 30, 2019 (measurement date) to record the pension liability and other pension component required by GASB Statement No. 68 as of and for the year ended June 30, 2020. We have reviewed the ERB allocation schedule and verified the accuracy of the contribution amounts (including employer pickup), which were used to allocate pension amounts to the participating government entities. We also confirm reasonableness of assumptions used in the allocation schedule. Pension amounts from the allocation schedule related to School has been recorded in the financial statements and required disclosures were included in the notes to the financial statements in accordance with GASB Statement No. 68.
42. The School is a participating employer in a multi-employer cost sharing defined benefit healthcare plan managed by New Mexico Retiree Health Care Act (RHCA). The School has used the RHCA schedule of Employer Allocations and Other Post-Employment Benefits (OPEB) Amounts reported (allocated schedule) as of June 30, 2019 (measurement date) to record the OPEB liability and other OPEB component required by GASB Statement No. 75 as of and for the year ended June 30, 2020. We have reviewed the RHCA allocation schedule and verified the accuracy of the contribution amounts (including employer pickup), which were used to allocate OPEB amounts to the participating government entities. We also confirm reasonableness of assumptions used in the allocation schedule. OPEB amounts from the allocation schedule related to School has been recorded in the financial statements and required disclosures were included in the notes to the financial statements in accordance with GASB Statement No. 75.
43. The financial statements disclose all of the matters of which we are aware that are relevant to the company's ability to continue as a going concern, including significant conditions and events, and management's plans.
44. We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
45. During the year, an outbreak of a novel coronavirus (COVID-19) occurred in the United States, along with various other countries globally. On March 11, 2020, the World Health Organization assessed the novel coronavirus outbreak and characterized it as a pandemic. Subsequent to the declaration of a pandemic, a variety of federal, state, and local governments have taken actions in response to the pandemic, which have ranged by jurisdiction, but are generally resulting in a variety of negative economic consequences, the scope of which are not currently known or quantifiable. The duration and intensity of the impact of the coronavirus and resulting impact to the School is unknown.
46. The School adopted GASB Statement no. 95 Postponement of the Effective Dates of Certain Authoritative Guidance. The primary objective of this Statement is to provide temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. That objective is accomplished by postponing the effective dates of certain provisions in Statements and Implementation Guides that first became effective or are scheduled to become effective for periods beginning after June 15, 2018, and later. GASB Statement no. 95 postponed the effective date of GASB no. 84, Fiduciary Activities for one year, with a new effective date for reporting periods beginning after December 15, 2019.


Rhonda Cordova, Business Manager

Melanie Dunn-Chavez, Executive Director



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[Melanie L. Dunn-Chavez, Executive Director](#)

Executive Director's Report February 2022

• COVID

- Update on masks – not requiring masks. Teachers are welcome to require in their classrooms, no discrimination/judgement either way, students welcome to wear, teachers will mask when talking with students who are masked, will monitor transmission, and implement COVID safe protocols (up to and including masks) as needed.
- 70% of students fully vaccinated, 94% of staff
- Test to Stay and surveillance testing active, waiting for CLIA certification, PMG not functional, are we testing on site under their supervision, training for office staff upcoming. Will recover part of the \$40k + \$30/student.
- Transmission on campus – less than 0.8% in two weeks, weekly average decreasing
- Vaccination clinic TBD

• Academics, Lottery, 2022-23 Registration, Operations

- Honor Roll Ice-cream Social
- Quarter 3 progress reports – 23% of students with Fs. Individual and parent meetings finished. Grades already improving.
- Interventions – Get Your Work Done NHS activity, 5 students scheduled to attend during 2/18 in-service to catch up.
- Data - Growth All Subjects Aug – Dec 2021 BELOW
- Trainings – SAT, Brain-based Learning Kagan, MLSS, Thriving Schools Summit, Trauma Informed Practice, Student Staffings,
- Lottery list generated, families notified. New Student Orientation 3/11/22.
- Registration meetings (course selection, Next Step Plan/Individual Learning Plan, Survey activities and guided discussions about next year expectations by grade level) 3/1-2; parent meetings for upcoming 9th and 12th graders + parents 3/9.
- National Honor Society Induction Ceremony well attended.
- Fire Drill. Observed by GC President, consultation with Fire Department (present)

• Performing Arts

- Spring Dance – NHCC cannot safely hold 270+ backstage. Made decision early Feb (when COVID cases were high) to film instead of live performance. Launching one dance discipline at a time for rehearsal and filming, ½ days for 3 days. Performance available through On The Stage.
- Congratulations – Kenna Flores – Poetry Out Loud winner
- Middle School Musical Theatre – “You’re a Good Man, Charlie Brown” – great!
- Jazz Festival – at UNM PAPA’s Advanced Band, great performance

Core Courses Growth Data (Middle of Year) 2021-22

SUBJECT	Pre-test BOY (baseline) % Correct	Semester 1 MOY Post-test % Correct	Semester 2 EOY Post-test % Correct	YTD (Pre-test to Post-test)84% Growth	Met/Did Not Meet Goal (6% growth)
Social Studies	43%	47%		4%	NO
Science	37%	54%		17%	YES
Reading/Langu age	MS 52% (Read) 51% (Lang) HS 68%	MS 51% (Read) 67% (Lang) HS 71%		MS -1% 16% 3%	MS NO YES NO
Math	MS 6% HS19%	MS 16% HS 35%		MS 10% HS 16%	YES YES
Foreign Lang	40%	84%		44%	YES

Performing Arts Baseline Data Middle of Year 2021-22

PERFORMING ARTS SUBJECT	Pre-test BOY (baseline) % Correct	Semester 1 MOY % Correct	Semester 2 EOY Post-test % Correct	YTD (Pre-test to Post-test) % Growth	Met/Did Not Meet Goal (5% growth)
ART	61%	84%		23%	YES
ACTING	Written 60%	Performance 59% baseline		NA	NA
FILM	10%	52%		42%	YES
DANCE	Written 48%	Performance 55% baseline		NA	NA
MUSIC	Written 31%	Performance 80% baseline		NA	NA

UPCOMING EVENTS

PAPA's calendar on the website is now linked to the office calendar and is up to date.

2/26 District VII Music Performance
3/1-3/3 Spring Dance Tech and Film
3/1-3/2 Registration
3/2 APS Spring Site Visit
3/9 Transition Parent Meetings
3/10 End of Quarter 3

3/11 New Student Orientation
3/11-3/13 Hummingbird Field Trip
3/12 Guitar MPA
3/18 MS Movie Night, MS Dance
3/21-25 Spring Break

Albuquerque Public Schools
Office of Innovation and School Choice

Public Academy for Performing Arts
Fall Visit 2021-22

Academic Performance	
	Mission Specific Goals 1) Provide goal statements for your current two mission specific goals. <i>a) If you don't have or know your two mission specific goals, go to step 3.</i> 2) Provide any data from the last calendar year if available. 3) Provide any new mission specific goals or revisions to your current goals.
	2020-21 Evidence of Knowledge Gained 1) How did you measure knowledge gained during the 2020-21 School Year? 2) Provide data from the 2020-21 School Year? 3) What strategic changes have you made from the data analysis? 4) During the start of the 2021-22 School Year, what did you use to measure student's levels of academic performance? 5) Are there any major changes to your use of assessments and how you will analyze and respond to the data?
	Staff and Student Support 1) How did you support staff and students during the start of this school year? 2) Describe any strategic initiatives you did for staff, including professional development to help them prepare for the year.
For Spring Site Visit	Re-Entry Plan (Spring) ⇒ Section will be reviewed in the Spring. ⇒ Expectations will be updated and shared by February 2021
	Strategic Planning (90-Day Plan in New Mexico DASH – Fall) 1) Provide highlights of your 90-day plans 2) How has the focus, on changing adult behavior for improvement in academic achievement, impacted your school? 3) How is this related to your strategic plan and mission?
For Spring Site Visit	Strategic Planning (90-Day Plan in New Mexico DASH – Spring) 1) Provide highlights of your 90-day plans 2) How has the focus, on changing adult behavior for improvement in academic achievement, impacted your school? 3) How is this related to your strategic plan and mission?
Educational Plan	
For Spring Site Visit	Mission of the School 1) Describe how you have been able to maintain your mission during virtual/hybrid education.
For Spring Site Visit	Teaching Aligned to Mission • Possible virtual classroom observation in the Spring
	Education Law Compliance 1) Describe how you are supporting students in improving attendance. 2) Describe any improvements you have made to your attendance policy.
	Social/Emotional Support of Students 1) Describe how you have supported students social/emotional needs.
For Spring Site Visit	Discipline Policies and Practices 1) Describe or Provide a copy of the data that you used to analyze discipline.

Albuquerque Public Schools
Office of Innovation and School Choice

Public Academy for Performing Arts
Fall Visit 2021-22

	2) Describe any changes you have made to your discipline policy or practice as a result of analyzing that data.
<i>For Spring Site Visit</i>	Controversial Issues 1) Provide a copy of your instruction of controversial issues policy
<i>For Spring Site Visit</i>	English Learners 1) Describe how you have supported English Learners. 2) Updated Protocol for the Spring
Governing Council - <i>For the following items please provide the information in the Google Document, located on the Google Drive titled "Governing Council Information."</i>	
	Bylaws/Policies – Updated September 29, 2020
	Controversial Issues I.09 Teaching About Controversial or Sensitive Issues — Albuquerque Public Schools (aps.edu)
	Membership/Regular Meetings
	Training
	Oversight of School Management C.12.1 EXECUTIVE DIRECTOR'S EVALUATION (Updated October 29, 2019) An effective working relationship between the Executive Director and the Council is essential to the successful operation of PAPA. The development and maintenance of such a relationship may be assisted by a periodic review of the Executive Director's diverse responsibilities accompanied by an appraisal of the Executive Director's performance. Based on a process and criteria that is based on Public Education Department guidance, that are mutually agreeable to the Council and Executive Director, the Council will evaluate the Executive Director's effectiveness. The evaluation document and procedures to be used will be reviewed and approval annually by the Council and the Executive Director.
Employees	
<i>For Spring Site Visit</i>	Licensure • Will be measured through STARS Report
<i>For Spring Site Visit</i>	Employee Rights • Provide a link to your employee handbook.
<i>For Spring Site Visit</i>	Background Checks • Provide your Background Check Policy
	Professional Development Plan • Describe your professional development plan for teachers, staff, and school leaders.
Operations	
	Lottery Processes Provide links/documents of any marketing material used for recruiting, any marketing videos used for recruiting, lottery application, and school enrollment https://youtu.be/61E_qbujCJQ

Albuquerque Public Schools
Office of Innovation and School Choice

Public Academy for Performing Arts
Fall Visit 2021-22

<i>For Spring Site Visit</i>	Facilities <ul style="list-style-type: none">• Provide an update on your facility. (ex. Renovating an area, upgrades, improvements, or expansion)
<i>For Spring Site Visit</i>	Safe School Plan <ul style="list-style-type: none">• Will be measured as schools turn in their site safety plan on December 4.
<i>For Spring Site Visit</i>	Transparency <ul style="list-style-type: none">• Provide a link to the sunshine portal on your website.• Provide a link to the 2019-20 performance framework on your website.
<i>For Spring Site Visit</i>	Education Technology Plan <ul style="list-style-type: none">• Describe your education technology plan to support student learning.

	Meets
	Working to Meet
	Does Not Meet

Other Notes

- Staffing Concerns

Albuquerque Public Schools
Office of Innovation and School Choice

Public Academy for Performing Arts
Fall Visit 2021-22

Finance

Charter School Name: Public Academy of Performing Arts
Date of Site Visit: September 20, 2021

	Meets
	Working to meet
	Does not meet

Financial Performance

This portion will contain data calculated by Charter School Business Manager after the FY 20-21 audit is approved by the State Auditor's office.

1. Current Ratios - Measures the school's ability to pay its debt as they come due. Ratio should be greater than 1:1 and not less than or equal to 0.9
2. Liquidity - Measures the school's ability to pay its obligations over the next 12 months. School should have at least 1 month and not less than .5 months
3. Total Margin - Measures the deficit or surplus a school yields out of its total revenues. Three year should be positive and most recent year is positive
4. Special Education Maintenance Of Effort (MOE) - School YTD expenditures must be equal to or greater than previous year or meet one of the three allowable exceptions

Financial Compliance

	Audit Findings <ul style="list-style-type: none">• Upload current approved Correction Action Plan<ul style="list-style-type: none">○ CAP 2019-20○ Is number of audit finding 2 or less - Yes○ Have repeat audit findings been cleared from previous year - Yes○ Are there any significant deficiencies or material weakness audit findings - No
	Internal Control Policies and Procedures <ul style="list-style-type: none">• Upload updated Internal Control Policies and Procedures
	Chief Procurement Officer Compliance <ul style="list-style-type: none">• Upload current CPO certificate.<ul style="list-style-type: none">○ Melanie Dunn-Chavez, license expires July 31, 2021○ Is CPO registered with NM General Services Department - Yes• Upload PO list (to date) for FY 21-22<ul style="list-style-type: none">○ Reviewed PO2022-020, 2022-099, and 2022-081○ Are PO's being signed by CPO - Yes

Albuquerque Public Schools
Office of Innovation and School Choice

Public Academy for Performing Arts
Fall Visit 2021-22

	<ul style="list-style-type: none"> ○ Are internal control policies and procedures being followed – Who is Chief Financial Officer?
	Business Official License <ul style="list-style-type: none"> • Upload current Business Manager License <ul style="list-style-type: none"> ○ Rhonda Cordova, license expires June 30, 2025
	Audit and Finance Committee <ul style="list-style-type: none"> • Provide list of Audit and Finance Committee members <ul style="list-style-type: none"> ○ Audit committee – two members of GC, PKrehbiel, BCampBell, one parent, one volunteer with financial expertise, RArispe <p>Finance committee – at least two members of the GC</p>
	Financial Reports posted on Website-August 2021 reports posted <ul style="list-style-type: none"> • Charter School Business Manager to review independently: <ul style="list-style-type: none"> ○ Link to Sunshine portal present -Yes ○ Governing Council minutes from most recent GC meeting posted – Last minutes posted June 2021 ○ Financial Reports presented to GC posted on website – April 2021 ○ BARS have been approved by GC and noted in minutes ○ Disbursements have been approved by GC and noted in minutes

Financial Audit

	Bank Reconciliation <ul style="list-style-type: none"> • Upload most recent approved bank reconciliation and balance sheet <ul style="list-style-type: none"> ○ Verify Bank Reconciliation and Balance Sheet – reviewed August 2021 ○ Are outstanding items on bank reconciliation stale dated per school policy or one year? Checks valid for 90 days. None noted. ○ Are bank reconciliations being reviewed and approved by independent person? Yes Charter Leader is approving bank reconciliation.
	Federal Funds - File name: [School Name] – Federal Fund Report (LTD) <ul style="list-style-type: none"> • Upload detailed list of expenditures for funds 24301, 24308, and 24330 <ul style="list-style-type: none"> ○ Have RfR's for each fund been submitted - Yes ○ What is % expended life to date CARES 100%, CRRSA 4%, ARPA funds not available at time of site visit ○ What has been purchased with funding – list provided
	Cash Balances - File Name: [School Name] – Cash Balance <ul style="list-style-type: none"> • Upload document detailing the following: <ul style="list-style-type: none"> ○ Total Revenue ○ Historical Trend ○ Intended use ○ Resolution from Governing Council – working on plan/resolution at finance meeting on 9/28/21

Albuquerque Public Schools
Office of Innovation and School Choice

Public Academy for Performing Arts
Fall Visit 2021-22

	Payroll Reports <ul style="list-style-type: none">• Upload reports submitted for same month as bank reconciliation for verification of date of submission and amounts<ul style="list-style-type: none">○ CRS-1 report due 25th of the following month – Paid 9/20/21○ Educational Retirement Board (ERB) due 15th of each month – Paid 9/15/21○ Retiree Health Care (RHC) due 10th of each month – Paid 9/10/21○ New Mexico Public School Insurance Authority (NMPSIA) due 10th of each month – Paid 9/10/21
	Cash Receipts <ul style="list-style-type: none">• Upload Cash receipt journal from accounting system (to date of upload)<ul style="list-style-type: none">○ Upload cash receipt, bank deposit receipt, and corresponding bank statement. Reviewed deposits on 7/19/21, 7/27/21, and 9/10/21○ Are deposits being made within 24 hours of receipt - Yes
	Vendor Listing <ul style="list-style-type: none">• Upload current vendor listing, to include address and YTD amounts paid to vendor for FY 20-21<ul style="list-style-type: none">○ Provide vendor name(s) and account listing of invoices paid for janitorial services including Covid cleaning/disinfecting services for FY 20-21 – no janitorial services contracted

Albuquerque Public Schools
Office of Innovation and School Choice

Public Academy for Performing Arts
Fall Site Visits 2021-22

Special Education Review

0-59% - Does not Meet

60-79% - Working to Meet

80-100% - Meets

1. Processes and Accountability	Total points= 18.8 / 18.8 = 100%
2. IEP Compliance	Total points= 38.0 / 43.0 = 88%
3. Transition Compliance	Total points= 15.0 / 19.0 = 79%
4. Evaluation Compliance	Total points= 18.0 / 20.0 = 90%

Follow-up to previous site visit from Spring 2021

Site visit - 4/16/21	Recommendations	Evidence of Improvement During Current visit
Public Academy for Performing Arts has no pending previously identified concerns.		

* **Highlighted** items have not been completed. Follow-up will be conducted in the **Spring 2022**.

Current site visit - Fall 2021

Reviewer: **Patricia Espinoza** Date: **10/5/21**
 Grades: **6th - 12th** Total Enrollment: **435** SWD: **38** GI: **0**
 Sp. Ed. Providers: **4 - SE Teachers, 1-Sp. Ed. Coordinator, 1-SW**
 Contracted: **SLP, OT, Diagnostician**

1. Processes and Accountability

*See links to state and federal regulations for additional guidance.

20 points

1.a. The school has Special Education Policies and procedures that address implementation of IDEA and New Mexico Special Education Rules - Each New Mexico public agency, within the scope of its authority, shall develop and implement appropriate policies, procedures, programs and services to ensure that all children with disabilities who reside within the agency's educational jurisdiction, ... are identified and evaluation and have access to a free appropriate public education (FAPE) in compliance with all applicable requirements of state and federal laws and regulations. If the public charter school is an LEA, that charter school is responsible for ensuring that the requirements are met 6.31.2.9(A), 6.31.2.11(I)(3)

The school has a policy that states their provision of a free appropriate public education for all students with disabilities - 2 points

Total points= 2 / 2

Albuquerque Public Schools
Office of Innovation and School Choice

Public Academy for Performing Arts
Fall Site Visits 2021-22

1.b. The school has a written process that documents how they complete annual IEPs – 2 points <div style="text-align: right;">Total points= 2 / 2</div>
1.c. The school has a written process that documents how they complete Tri-annual Re-evaluations. – 2 points <div style="text-align: right;">Total points= 2 / 2</div>
1.d. The school has an updated roster for Students with disabilities. Including: name, state ID, grade, Eligibility(ies), last IEP date and last Evaluation date – 3 points <div style="text-align: right;">Total points= 3 / 3</div>
1.e. The School has Discipline plan that outlines implementation of school wide discipline policy for Students with Disabilities. Discipline policy includes specific provisions for students with disabilities and plan for the school to utilize IEP in discipline of students with disabilities – 3 points <div style="text-align: right;">Total points= 3 / 3</div>
1.f. School has a plan for the provision of an Alternative Education Setting (AES) and a written manifestation process. A removal of a child with a disability from the child's current educational placement is a change of placement if: The removal is for more than 10 school days in a row; or The child has been subjected to a series of removals that constitute a pattern (34 CFR §300.536) – 3 points <div style="text-align: right;">Total points= 3 / 3</div>
1.g. The school has a written document explaining their continuum of services. The school shall ensure that a continuum of alternative placements is available to meet the needs of children with disabilities for special education and related services. 34 C.F.R. 300.115(a) – 3 points <div style="text-align: right;">Total points= 3 / 3</div>
1.h. Special Education Coordinator Training Attendance – APS sponsored – Each item - .25 points Sep. 2021 <u>YES</u> Nov. 2021 <u>YES</u> Jan. 2022 <u> </u> Mar. 2022 <u> </u> <div style="text-align: right;">Total points= 0.5 / 0.5</div>
1.i. Special education caseloads are balanced and with a licensed special education teacher per STARS report. Caseload waivers are appropriate for school size – Each reporting period - .33 points 40th <u>YES</u> 80th <u> </u> 120th <u> </u> <div style="text-align: right;">Total points= 0.3 / 0.3</div>
1. Processes and Accountability Total <u>18.8</u> / <u>18.8</u>

Albuquerque Public Schools
Office of Innovation and School Choice

Public Academy for Performing Arts
Fall Site Visits 2021-22

2. IEP Compliance

The following parts of the IEP reviewed are in compliance.

**See links to state and federal regulations for additional guidance.*

32 - 50 possible points*

**Points will be adjusted to reflect all areas reviewed.*

2.a. The IEPs reviewed are current per STARS report. An IEP Team meeting must be held to review the child's IEP periodically, but not less than annually, to determine whether the annual goals for the child are being achieved. (34 C.F.R. § 300.324(b)(1)(i)). - **Each reporting period - 2 points**

40th YES 80th 120th

Total points= 2 / 2

No overdue IEPs for the 40th day

2.b. PLPs-Present levels of performance- Includes scores, data and narratives. Must include all related services. The IEP shall include a statement of the child's present levels of academic achievement and functional performance. 34 CFR 300.320(a)(1) -

Must meet all requirements per IEP - Each IEP - 2 points

Total points= 5 / 6

All 3 IEPs - Present levels are missing content based description of strengths and needs. (1.5 points each)

2.c. Goals- Must be measurable. Must include all related services. An IEP shall include both academic and functional goals. The IEP shall include a statement of measurable annual goals, including academic and functional goals. 34 C.F.R. § 300.320(a)(3) and 71 Fed. Reg. 46662 (August 14, 2006) -

Must meet all requirements per IEP - Each IEP - 2 points

Total points= 6 / 6

2.d. PTGs-Goals must include measurable progress towards goals. The IEP shall include a description of how the child's progress toward meeting the annual goals will be measured; and when periodic reports on the progress the child is making toward meeting the annual goals (such as through the use of quarterly or other periodic reports, concurrent with the issuance of report cards) will be provided to the parent. (34 C.F.R. § 300.320(a)(2)(ii))

Must meet all requirements per IEP - Each IEP - 2 points

Total points= 4 / 4

IEP #2 - Some PTGs are missing a description of student's progress (1.5 points), IEP #3 - N/A - Newly enrolled student.

2.e. Service Schedule- Accurately reflects beginning date, frequency, duration and location of services, including related services. The IEP shall include a statement of the special education and related services to be provided to the child, or on behalf of the child. (34 C.F.R. § 300.39(b)(3))

Must meet all requirements per IEP - Each IEP - 2 points

Total points= 6 / 6

2.f. LRE- data based and reflects how the student is placed within the continuum of service. The Least Restrictive Environment section of the IEP provides the necessary documentation that the IEP Team determined placement in the least restrictive environment according to the IDEA requirements and this procedural directive. (20 U.S.C. §1412(a)(5)(A); also, 34 C.F.R. §300.114(a)(2))

Must meet all requirements per IEP - Each IEP - 1 point

Total points= 2 / 3

IEP #1 - Setting was calculated incorrectly. (0 points)

2.g. PWN- Prior Written Notice - Records all proposals by school and parents- documents what was discussed including the continuum of services. Special education and related services are included in a child's FAPE; and therefore, a proposal to revise a child's IEP, which typically involves a change to the type, amount, or location of the special education and related services being provided to a child, would trigger requirements to provide prior written notice. (34 CFR § 300.503)

Must meet all requirements per IEP - Each IEP - 2 points

Total points= 4 / 6

All 3 IEPs - PWNs are either missing proposals or contain an error. (IEP #1 - 1 point, IEPs #2 & #3 - 1.5 points each)

Albuquerque Public Schools
Office of Innovation and School Choice

Public Academy for Performing Arts
Fall Site Visits 2021-22

2.h. IEP Team Participants -The IEP Team Meeting Participants signature page of the IEP shall reflect the members of the IEP Team who were present and participated in the IEP Team meeting, and shall further provide the necessary documentation that the IEP Team meeting was duly constituted. The names of the IEP Team meeting participants shall be typed as well as their participation reflected by their signature. (34 C.F.R. § 300.321(a)) Must meet all requirements per IEP – Each IEP – 1 point		Total points= 3 / 3
2.i. Parent Involvement: Schools shall afford parents of a child with a disability an opportunity to participate in meetings with respect to the identification, evaluation, and educational placement of the child and the provision of FAPE to the child. (34 C.F.R. § 300.501(b)(1)) Must meet all requirements per IEP – Each IEP – 1 point IEP #1 - N/A - Adult student		Total points= 2 / 2
2.j. Parent notification: The steps Schools shall take to ensure parent participation in EDT and/or IEP Team meetings shall include notifying parents of the meeting early enough to ensure that they will have an opportunity to attend and scheduling the meeting at a mutually agreed on time and place. (34 C.F.R. § 300.322(a)) Must meet all requirements per IEP – Each IEP – 1 points IEP #1 - N/A - Adult student		Total points= 2 / 2
<i>The following items will be reviewed only for IEPs that include data indicating these items should be addressed by the IEP team.</i>		<i>Total points will be adjusted accordingly.</i>
2.k. Testing Accommodations – A statement of accommodations necessary to measure the academic achievement and functional performance of the child on state and districtwide assessment. 34 CFR 300.320(a)(6)(i) Must meet all requirements per IEP – Each IEP – 1 point		Total points= 3 / 3
2.l. FBA/BIP if appropriate- The IEP team must, in the case of a child whose behavior impedes the child's learning or that of others, consider the use of positive behavioral interventions and supports, and other strategies, to address that behavior. Including conducting Functional Behavior Assessments (FBAs) and integration of Behavioral Intervention Plans (BIPs) into the IEPs. 34 CFR 300.324(a)(2)(i), (6.31.2.11(F) (1) NMAC) Alternate Assessment – If the IEP team determines that a child must take an alternate assessment, the IEP must contain a statement of why the child cannot participate in the regular assessment and why the particular alternate assessment selected is appropriate for the child. 34 CFR 300.320(a)(6)(ii). Alternate Assessment must be included in the IEP. ESY - The school has ESY eligibility data recorded for every student receiving Extended School Year services. ESY services may be provided only if a child's IEP Team determines, on an individual basis, that the services are necessary for the provision of FAPE to the child. (34 C.F.R. § 300.106(a)(1-2)) Each item per IEP – 1 point		Total points= 0 / 0
2. IEP Compliance		Total points= 38 / 43 Points

Albuquerque Public Schools
Office of Innovation and School Choice

Public Academy for Performing Arts
Fall Site Visits 2021-22

3. Transition Compliance

The transition plans for students with disabilities (age 14+) are in compliance with Indicator 13.

**See links to state and federal regulations for additional guidance.*

10 - 30 possible points*

**Points will be adjusted to reflect all areas reviewed.*

3.a. Measurable post-secondary goals: The IEP must include appropriate measurable post-secondary goals based upon age-appropriate transition assessments related to Training, Education, Employment, and **where appropriate**, independent living skills. (34 C.F.R. § 300.320(b) (1); 6.31.2.11(G) (3) (a) NMAC)

Must meet all requirements per IEP – Each IEP – 1 point

Total points= 1 / 2

IEP #2 - Employment post secondary goal missing the phrase "After High School" (0 points)

3.b. Post-secondary goals updated annually – IEP must be current and contain Measurable post-secondary goals. Goals should be reviewed/updated annually.

Must meet all requirements per IEP – Each IEP – 1 point

Total points= 2 / 2

3.c. Transition assessment – The IEP must include evidence that the measurable post-secondary goals were based on age-appropriate transition assessment(s). Age-appropriate transition assessments from multiple sources providing information on strengths, needs, preferences, and interests.

Must meet all requirements per IEP – Each IEP – 1 point

Total points= 2 / 2

3.d. Course of study – The IEP must include a course of study that will reasonably enable the student to meet his or her post-secondary goals. Included in the course of study: A multi-year description, current school year through anticipated exit year, credits to be earned for all years, and specific electives identified by course name.

Must meet all requirements per IEP – Each IEP – 1 point

Total points= 2 / 2

3.e. Coordinated Transition activities – The IEP must include coordinated transition activities that will reasonably enable the student to meet his/her postsecondary goals related to: Instruction, Related service(s), Community experience(s), Development of employment and post-school objectives, Acquisition of daily living skills (if appropriate) and Functional evaluation (if appropriate)

Must meet all requirements per IEP – Each IEP – 1 point

Total points= 1 / 2

IEP #2 - IEP included too few Coordinated Transition Activities. (0 points)

3.f. Annual goals related to post school goals – The IEP must include annual IEP goal(s) related to the student's transition services needs.

Must meet all requirements per IEP – Each IEP – 1 point

Total points= 2 / 2

3.g. Student invited to IEP Team meeting – The student's file must include documented evidence that the student was invited to participate in his/her IEP meeting prior to the date the meeting was held.

Must meet all requirements per IEP – Each IEP – 1 point

Total points= 2 / 2

Albuquerque Public Schools
Office of Innovation and School Choice

Public Academy for Performing Arts
Fall Site Visits 2021-22

3.h. Participating agency – If appropriate, the IEP must include evidence that a representative of any participating agency was invited to the IEP meeting with the prior consent of the parent or student who has reached the age of majority. Must meet all requirements per IEP – Each IEP – 1 point	Total points= 2 / 2
3.i. All students by the age of 14 have been informed of Rights That Will Transfer at Age of Majority. Beginning no later than the first IEP to be in effect when the child turns fourteen (14), or younger, if determined appropriate by the IEP team, and updated annually thereafter; the IEP shall include a statement that the child has been informed of the child's rights under the IDEA that will transfer to the child on reaching the age of majority. (34 C.F.R. § 300.320(c); 6.31.2.11(G) (3) (c) NMAC). Must meet all requirements per IEP – Each IEP – 1 point IEP #1 - The date for the annual notification of the transfer of rights was not updated. (0 points)	Total points= 1 / 2
3.j. Special Education IEPs submitted on time for SPP 13 upload – 2 points SPP 13 IEP file upload due date: _____ File upload date completed: _____ Total points= 0 / 0 N/A - will complete in the Spring 2022	
3.k. Special Education IEPs submitted for SPP13 upload are compliant – 2 points each file Number of compliant IEPs _____ out of _____ Total points= 0 / 0 N/A - will complete in the Spring 2022	
3.1. All districts are required to administer and report Post-School Outcomes Survey , even if they had no high school students that exited in the reporting year. The Public Education Department, Special Education Bureau conducts an annual State-Wide Follow-up Study, as a mandated requirement of the State Performance Plan, to provide post school follow-up information to OSEP to address SPP Indicator 14 . PSO surveys completed and uploaded by September 30, 2021 – 1 point No surveys were uploaded	Total points= 0 / 1
3. Transition Compliance	Total points= 15 / 19 Points

Albuquerque Public Schools
Office of Innovation and School Choice

Public Academy for Performing Arts
Fall Site Visits 2021-22

4. Evaluation Compliance

The following parts of the Evaluation reviewed are in compliance

**See links to state and federal regulations for additional guidance.*

20 - 30 possible points*

**Points will be adjusted to reflect all areas reviewed..*

4.a. The school is in compliance with Indicator 11 per STARS report (60-day timeline: signed consent/date evaluation is complete) to comply with this regulation, the school shall conduct a full and individual initial evaluation, in accordance with §300.305 and §300.306, before the initial provision of special education and related services to a child with a disability. (34 C.F.R. § 300.301(a)) - **Each reporting period – 1 point**

40th N/A

80th

120th

Total points= 0 / 0

N/A - No initial evaluations for 40th day

4.b. The Re-evaluations are current per STARS report. Schools shall reevaluate a child with a disability at least once every three (3) years, unless the parent and the district agree that a reevaluation is unnecessary. (34 C.F.R. § 300.303(b)(2)) - **Each reporting period – 2 points**

40th YES

80th

120th

Total points= 2 / 2

No Overdue Evaluations for 40th day

4.c. REED – Review of existing evaluation data. As part of an initial evaluation (if appropriate) and as part of any reevaluation under this part, the IEP Team and other qualified professionals, as appropriate, must - Review existing evaluation data on the child, including - Evaluations and information provided by the parents of the child; Current classroom-based, local, or State assessments, and classroom-based observations; and Observations by teachers and related services providers; 34 CFR 300.305 (a)(1)(i,ii,iii)

REED document – 5 points

Total points= 5 / 5

4.d. PWN – Prior Written Notice of intent to Evaluate/Reevaluate – Notice . The public agency must provide notice to the parents of a child with a disability, in accordance with § 300.503, that describes any evaluation procedures the agency proposes to conduct. 34 CFR 300.304(a)

Evaluation's PWN - 2 points

Total points= 2 / 2

IEP #3 - Prior notice was provided to parents before the REED was completed (1.5 points)

4.e. Consent for Initial Evaluation/Reevaluation with testing - Parental consent for initial evaluation. (1)(i) The public agency proposing to conduct an initial evaluation to determine if a child qualifies as a child with a disability under § 300.8 must, after providing notice consistent with §§ 300.503 and 300.504, obtain informed consent, consistent with § 300.9, from the parent of the child before conducting the evaluation. **Parental consent for reevaluations.** Must obtain informed parental consent, in accordance with § 300.300(a)(1), prior to conducting any reevaluation of a child with a disability. 34 CFR 300.300(a) &(c)(1)(i)

Evaluation's consent – 3 points

Total points= 3 / 3

IEP #3 - Consent for testing was signed by parents before the REED was completed (2.5 points)

4.f. Initial Evaluation/Reevaluation Report - Initial evaluations. Each public agency must conduct a full and individual initial evaluation, in accordance with §§ 300.304 through 300.306, before the initial provision of special education and related services to a child with a disability under this part. **Reevaluations.** A public agency must ensure that a reevaluation of each child with a disability is conducted in accordance with §§ 300.304 through 300.311 - If the public agency determines that the educational or related services needs, including improved academic achievement and functional performance, of the child warrant a reevaluation; or If the child's parent or teacher requests a reevaluation. The public agency provides a copy of the evaluation report and the documentation of determination of eligibility at no cost to the parent. 34 CFR 300.301(a), 34 CFR 300.303(a)(1-2), 34 CFR 300.306(a)(2)

Evaluation's report – 3 points

Total points= 3 / 3

Albuquerque Public Schools
Office of Innovation and School Choice

Public Academy for Performing Arts
Fall Site Visits 2021-22

4.g. Eligibility Determination Team Meeting (Initial/Reevaluation) - Determination of eligibility. Upon completion of the administration of assessments and other evaluation measures, for each eligibility being considered - A group of qualified professionals and the parent of the child determines whether the child is a child with a disability, as defined in § 300.8, in accordance with paragraph (c) of this section and the educational needs of the child. In the case of a **reevaluation** of a child, whether the child continues to need special education and related services; 34 CFR 300.306(a)(1), 34 CFR 300.305 (a)(2)(iii)(B)

Complete EDT forms per evaluation – 5 points

Total points= 4 / 5

IEP #3 - EDT document is incomplete, missing data scores and class descriptors.

4.h. Initial IEPs – provision of services. Each public agency must ensure that - A meeting to develop an IEP for a child is conducted within 30 days of a determination that the child needs special education and related services; 34 CFR 300.323(c)(1)

Meets 30 days initial placement timeline - 2 points

Total points= 0 / 0

N/A -File reviewed included a Reevaluation

4.i. Consent for Initial Placement - Parental consent for services. A public agency that is responsible for making FAPE available to a child with a disability must obtain informed consent from the parent of the child before the initial provision of special education and related services to the child. 34 CFR 300.300 (b)(1)

Consent for initial placement - 2 points

Total points= 0 / 0

N/A -File reviewed included a Reevaluation

4. Evaluation Compliance

Total points= 18 / 20 Points

Concerns from current site visit 10/5/21	Recommendations	Action Plan (with completion dates)
2.b. IEP Compliance - PLPs – Present Levels of Performance All 3 IEPs - Present levels are missing content based description of strengths and needs. (1.5 points each)	<p>All IEPs must include a statement of the child's present levels of academic achievement and functional performance. Including scores, data and narrative that clearly describes the area of need. Present levels must also include all related services.</p> <p>Review NMPED IEP Manual, Writing the IEP section - "Tips on Present Levels of Academic Achievement and Functional Performance" for detailed guidance.</p>	<p>Ensure all IEPs include complete present levels of performance.</p> <p>Review spring 2022</p>
2.d. IEP Compliance - PTGs – Progress Towards Goals IEP #2 - Some PTGs are missing a description of student's progress (1.5 points), IEP #3 - N/A - Newly enrolled student.	<p>Periodic reports on the progress the student is making toward meeting the annual goal (such as through the use of quarterly or other periodic reports, concurrent with the issuance of regular education report cards) needs to be provided to the parent. Progress towards goals should include a description and data scores.</p> <p>Refer to "IEP Manual October 2011" Technical Manual from NMPED.</p>	<p>Ensure all IEPs include measurable and descriptive academic and functional progress towards goals. Including Ancillary services.</p> <p>Review spring 2022</p>

Albuquerque Public Schools
Office of Innovation and School Choice

Public Academy for Performing Arts
Fall Site Visits 2021-22

<p>2.f. IEP Compliance - LRE – Least Restrictive Environment IEP #1 - Setting was calculated incorrectly. (0 points)</p>	<p>The LRE should reflect how the student is placed within the continuum of services; indicating the level of services and location to match the Service schedule.</p> <p>The IEP team must also provide a detailed explanation for students who <u>will not</u> be include in the general education setting for more than <u>80%</u>.</p>	<p>It is recommended to conduct an amendment to the IEP to correct these errors by 11/19/21.</p>
<p>2.g. IEP Compliance - PWN – Prior Written Notice All 3 IEPs - PWNs are either missing proposals or contain an error. (IEP #1 - 1 point, IEPs #2 & #3 - 1.5 points each)</p>	<p>PWNs <u>must</u> include all items and options the Public Agency and/or Parent/guardian proposed during the IEP meeting. Proposals must include detailed documentation that supports the proposal. This page is a summary of the discussions held during the meeting. It includes information about: (but not limited to)</p> <ul style="list-style-type: none"> -Provision of <u>services</u> and <u>setting</u> -Provision of Related Services & supports -Transition information (Transition services, goals, graduation path, outside agencies, transfer of rights) -State testing and accommodations -Behavioral supports 	<p>PAPA conducted on amendment on 11/3/21 & on 11/4/21 to complete all recommendations.</p> <p><u>No Additional follow-up</u></p>
<p>3.a. & 3.b. Transition Plan – Post-secondary goals / updated IEP #2 - Employment post secondary goal missing the phrase "After High School" (0 points)</p>	<p>Transition IEPs must include measurable postsecondary goals that address Training after high school, Education after high school, and Employment after high school, and (where appropriate) Independent Living Skills after high school <u>and</u> goals must be updated annually.</p>	<p>It is recommended to conduct an amendment to the IEP to correct these errors by 11/19/21.</p> <p>PAPA conducted on amendment on 11/3/21 & on 11/4/21 to complete all recommendations.</p> <p><u>No Additional follow-up.</u></p>
<p>3.e. Transition Plan – Coordinated Transition Activities IEP #2 - IEP included too few Coordinated Transition Activities. (0 points)</p>	<p>For each postsecondary goal, the IEP must include transitions services such as instruction, related service, community experience, development of employment and other post-school adult living objectives, and if appropriate, acquisition of daily living skill(s), and provision of functional vocational evaluation, that will enable the student to meet the postsecondary goal.</p>	
<p>3.i. Transition Plans – Transfer of rights at Age of Majority IEP #1 - The date for the annual notification of the transfer of rights was not updated. (0 points)</p>	<p>Beginning no later than the first IEP to be in effect when the student turns fourteen (14), or younger, if determined appropriate by the IEP team, and updated annually thereafter; the IEP shall include a statement that the parent and child have been informed of the child's rights under the IDEA that will transfer to the child on reaching the age of majority.</p>	

Albuquerque Public Schools
Office of Innovation and School Choice

Public Academy for Performing Arts
Fall Site Visits 2021-22

<p>4.d. Evaluation-PWN – Prior Written Notice of intent to Evaluate/Reevaluate</p> <p><i>IEP #3 - Prior notice was provided to parents before the REED was completed (1.5 points)</i></p>	<p>The public agency must provide notice to the parents of a child with a disability, in accordance with § 300.503, that describes any evaluation procedures the agency proposes to conduct.</p>	<p>Ensure PWN is provided to parents after the Evaluation team has determined if additional data were needed or not and prior to conducting any evaluation.</p> <p><i>Review spring 2022</i></p>
<p>4.e. Evaluation – Consent for Testing</p> <p><i>IEP #3 - Consent for testing was signed by parents before the REED was completed (2.5 points)</i></p>	<p>The public agency must obtain informed parental consent, in accordance with § 300.300(a)(1), prior to conducting any reevaluation of a child with a disability.</p> <p>Informed means that the parents must clearly understand what evaluation data will be collected, how it will be collected, and how the data will be used.</p>	<p>Ensure consent form is provided and completed by parents after the Evaluation team has determined if additional data were needed or not and prior to conducting any evaluation.</p> <p><i>Review spring 2022</i></p>
<p>4.g. Evaluation – EDT – Eligibility Determination Team</p> <p><i>IEP #3 - EDT document is incomplete, missing data scores and class descriptors.</i></p>	<p>Upon completion of the administration of assessments and other evaluation measures, for each eligibility being considered - A group of qualified professionals and the parent of the child determines... In the case of a reevaluation of a child, whether the child continues to need special education and related services. The team must ensure evaluation procedures meet NMTEAM 2017 requirements.</p>	<p>Ensure EDTs/METs include all the pertinent information being considered when making eligibility determination decisions.</p> <p><i>Review spring 2022</i></p>

*** Highlighted** items have not been completed. Follow-up will be conducted in the *Spring 2022*.

2021-22 PAPA GOVERNING COUNCIL

COUNCIL MEMBERS

President - Elizabeth Roybal, Realtor, Armstrong Properties, 505-249-4296 lroybal@paparts.org PARENT

Vice President - Lisa Miller, Educator, 505-550-8811 lmiller@paparts.org PARENT

Secretary - Barbara CampBell, Accountant, Fidel, Perner & Michnovicz LLC, 505-205-5294 bcampbell@paparts.org PARENT

Member - Phil Krehbiel, Retired Attorney, 505-401-3860 pkrehbiel@paparts.org COMMUNITY

Member - Alexis Corbin, Assist Program Dir, KHFM, 505-385-7989 acorbin@paparts.org COMMUNITY

Member - Santana Gonzalez, UNM Student, 505-239-1117 sgonzalez@paparts.org COMMUNITY

Member - Jessica Short, APS Educator, 505-730-6234 jshort@paparts.org PARENT

FACULTY ADVISORY (NON VOTING MEMBERS – MAY CHANGE EACH YEAR)

Carol Torrez

Virginia Wilmerding

OPEN

STUDENT ADVISORS (NON VOTING MS/HS STUDENT COUNCIL PRESIDENTS)

Isis Lopez, HS Student Council President

Jillian Miller, National Honor Society President

COUNCIL MEMBERSHIP TERMS

#	POSITION	LENGTH OF TERM	2021/22 YEAR IN CYCLE	2022/23 YEAR IN CYCLE	2023/24 YEAR IN CYCLE	2024/25 YEAR IN CYCLE
1	Barbara CampBell Parent	3-year	3 Term Ends	1	2	3 Term Ends
2	Lisa Miller Parent	3-year	1	2	3 Term Ends	1
3	Jessica Short Parent	3-year	1	2	3 Term Ends	1
4	Alexis Corbin Community	3-year	3 Term Ends	1	2	3 Term Ends
5	Phil Krehbiel Community	3-year	2	3 Term Ends	1	2
6	Elizabeth Roybal Parent	3-year	1	2	3 Term Ends	1
7	Santana Gonzalez Community	3-year	2	3 Term Ends	1	2

GOVERNING COUNCIL COMMITTEES 2021-22

Audit Committee – Phil Krehbiel (Chair), Melanie Dunn-Chavez, Rhonda Cordova, Ruby Arispe, Jessica Short, Tamara Lopez

Finance Committee – Phil Krehbiel (Chair), Rhonda Cordova, Barbara CampBell, Melanie Dunn-Chavez –8:00 a.m. monthly, day of Council Meeting

Long-Range Planning – Lisa Miller (Chair), Melanie Dunn-Chavez, Naomi Montoya, Santana Gonzalez, Ginny Wilmerding,

Performing Arts Committee – Elizabeth Roybal (Chair), Alexis Corbin, Melanie Dunn-Chavez, Naomi Montoya, Santana Gonzalez

Policy Review Committee – Lisa Miller (Chair), Melanie Dunn-Chavez, Virginia Wilmerding, Barbara CampBell, Jessica Short

GOVERNING COUNCIL MEETING DATES 2021-22

Meetings take place at PAPA at 4:15 p.m. in Room 2

Meeting Dates: 7/27, 8/31, 9/28, 10/26, 11/30, 12/14 (to avoid holiday), 1/25, 2/22, 3/29, 4/26, 5/31, 6/28

SCHOOL CONTACTS

Front Office – 505-830-3128, Melanie Chavez Cell – 505-550-1911, Tamara Lopez Cell – 505-507-1260

32

Adjustment History for

Budget Public Academy for Performing Arts 2021-2022

Fund Code	Fund Name	Bar	Adjustment Request Date	Status Date	Board Approved Date	Adjustment Total	Status
11000	Operational	001-047-2122-0001-I	8/31/2021 8:53:51 AM	10/14/2021 8:33:05 AM	9/28/2021 12:00:00 AM	\$70,842.00	PED Approved BAR
21000	Food Services	001-047-2122-0002-I	9/18/2021 10:14:02 PM	10/13/2021 9:15:07 AM	9/28/2021 12:00:00 AM	\$3,077.00	PED Approved BAR
23000	Non-Instructional Support	001-047-2122-0003-I	9/19/2021 7:42:36 AM	10/13/2021 9:15:43 AM	9/28/2021 12:00:00 AM	\$23,579.00	PED Approved BAR
25152	Title XIX MEDICAID 012 Years	001-047-2122-0004-I	9/19/2021 7:45:20 AM	10/13/2021 10:30:33 AM	9/28/2021 12:00:00 AM	\$8,659.00	PED Approved BAR
26207	CNM Foundation	001-047-2122-0005-D	9/19/2021 7:47:32 AM	10/13/2021 10:31:00 AM	9/28/2021 12:00:00 AM	(\$487.00)	PED Approved BAR
27109	Instructional Materials - Special Appropriations	001-047-2122-0006-IB	9/19/2021 7:49:54 AM	11/9/2021 8:35:06 AM	9/28/2021 12:00:00 AM	\$9,850.00	BAR Disapproved
29130	School Based Health Center	001-047-2122-0007-I	9/19/2021 7:52:14 AM	10/13/2021 10:31:22 AM	9/28/2021 12:00:00 AM	\$135.00	PED Approved BAR
31600	Capital Improvements HB-33	001-047-2122-0008-I	9/19/2021 7:54:44 AM	10/13/2021 10:31:49 AM	9/28/2021 12:00:00 AM	\$132,956.00	PED Approved BAR
31701	Capital Improvements SB-9 Local	001-047-2122-0009-I	9/19/2021 7:56:51 AM	10/15/2021 8:57:50 AM	9/28/2021 12:00:00 AM	\$23,948.00	PED Approved BAR
31200	Public School Capital Outlay	001-047-2122-0010-IB	9/27/2021 3:53:15 PM	10/13/2021 4:57:24 PM	9/28/2021 12:00:00 AM	\$339,578.00	PED Approved BAR
21000	Food Services	001-047-2122-0011-I	10/26/2021 12:46:57 PM	11/22/2021 5:01:13 PM	10/26/2021 12:00:00 AM	\$25,000.00	BAR Disapproved
24307	CARES Act, GEERF, Social Emotional Learning (SEL)	001-047-2122-0012-IB	10/28/2021 4:24:48 PM	12/21/2021 8:20:28 AM	11/30/2021 12:00:00 AM	\$10,000.00	PED Approved BAR
27109	Instructional Materials - Special Appropriations	001-047-2122-0013-IB	11/29/2021 10:08:07 PM	2/1/2022 6:25:57 PM	1/25/2022 12:00:00 AM	\$9,850.00	BM Submitted FT BAR to PED
24316	USDE CRRSA ESSER II 84.425D SHARE ID - PED24316GY201 - Air Quality	001-047-2122-0014-IB	12/1/2021 9:36:31 AM	1/10/2022 2:16:36 PM	12/14/2021 12:00:00 AM	\$4,570.00	PED Approved BAR
24330	24330 - ARP ESSER III CDFA 84.425U	001-047-2122-0015-IB	12/8/2021 10:36:30 AM	1/21/2022 4:31:52 PM	12/14/2021 12:00:00 AM	\$1,221,214.00	PED Approved BAR
24174	Carl D Perkins Secondary - Current	001-047-2122-0016-D	1/10/2022 10:57:50 AM	2/10/2022 4:58:16 PM	1/25/2022 12:00:00 AM	(\$9,060.00)	PED Approved BAR
24309	CRRSA - Social Emotional Learning	001-047-2122-0017-IB	1/12/2022 10:55:43 AM	2/11/2022 1:09:51 PM	1/25/2022 12:00:00 AM	\$15,000.00	PED Approved BAR
21000	Food Services	001-047-2122-0018-I	1/17/2022 8:27:44 PM	1/24/2022 1:55:43 PM	10/26/2021 12:00:00 AM	\$25,000.00	PED Approved BAR
31703	SB-9 State Match Cash	001-047-2122-0019-I	1/25/2022 9:42:50 AM	2/3/2022 8:29:07 AM	1/25/2022 12:00:00 AM	\$12,537.00	PED Approved BAR
11000	Operational	001-047-2122-0020-I	2/10/2022 10:54:15 AM	2/10/2022 10:59:10 AM		\$58,935.00	BM Approved Direct BAR - Submitted to SP

70842
3077
23579
8659
-487
0
135
132956
23948
339578
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1221214
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12537
58935

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Public Academy for Performing Arts

2021-001: Depreciation calculation (Other Non-Compliance)

Condition: During the audit we noted a full year of depreciation was taken on an asset that was purchased on November 30, 2020. The total depreciation on the asset booked was \$2,567 and total amount based on the 7 months was \$1,497 for a difference of \$1,070.

Criteria: Per 6.20.2.22 (c) NMAC. Assets of long-term character which are intended to continue to be held or used, such as land (including acquisition and improvements to grounds, building (including initial, acquisition, improvements, remodeling, additions, and replacement), furniture, machinery, and equipment shall be acquired and accounted for through the development and implementation of a complete property control system which shall be adopted by the local board and in accordance with GAAP. Per 6.20.2.22 (D) NMAC the acquisition, accountability and disposition of fixed assets for capital projects shall be in accordance with GAAP.

Cause: Oversight when reviewing fixed assets for the year.

Effect: There could be Misstatements to financial statements.

Repeat finding: This is not a repeat finding.

Recommendation: We recommend that the School update its current controls to ensure that all capital assets be properly depreciated on the capital asset listing.

Agency response: We will review the depreciation process to ensure that assets are depreciated by month instead of on an annual basis.

Person responsible: Business Manager

Implementation by: Business Manager, Finance and Audit committee.

2021-002 Fixed Asset Inventory Certification (Other Non-Compliance)

Condition: During our audit we noted that a physical inventory of property and equipment costing more than \$5,000 was not performed and the annual inventory was not certified by the governing authority as to the correctness of the physical inventory.

Criteria: NMSA 12-6-10 requires an annual inventory of all physical inventory of property and equipment costing more than \$5,000 to be performed. 12-6-10 NMSA 1978 requires upon completion, the annual inventory shall be certified by the governing authority as to the correctness of the physical inventory.

Cause: The school was unaware of the requirement regarding moveable equipment.

Effect: The School could be missing assets that have not been properly accounted for.

Repeat finding: This is not a repeat finding.

Recommendation: We recommend that the school implement procedures to ensure that a proper inventory and certification be conducted for all assets and certified as required by the governing council.

Agency response: PAPA's audit committee will perform an annual review of capital assets and will submit the inventory reconciliation to the GC for review and approval at the July meeting.

Person responsible: Business Manager

Implementation by: Business Manager, Executive Director, Finance Committee and Audit Committee.

2021-003 – Accounts Payable (Other Non-Compliance)

Condition: During our audit, we noted an amount of \$6,566 was not included in accounts payable at year-end.

Management progress: Management has not made progress on this finding.

Criteria: Per NMAC 6.20.2.11, every school district shall establish and maintain an internal control structure to provide management with reasonable assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with GAAP.

Cause: Management oversight.

Effect: Possible misstatements to the financial statements.

Repeat finding: This is not a repeat finding.

Recommendation: We recommend that management ensure that adequate internal controls are established surrounding the financial close and reporting process.

Agency response: At the end of each fiscal year, a detailed reconciliation will be reviewed with the finance committee to ensure that all Receivables and Payables are account for prior to submitting the accrual audit entries

Person responsible: Business Manager

Implementation by: Business Manager and Finance Committee.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Public Academy for Performing Arts

2020-001 - Retiree Health Care (RHC) timely payments (Other Non-Compliance)- Resolved