



Vision: ***“Cimarron Municipal Schools’ Students will be Challenged, Healthy, Engaged, Safe and Supported”***

Mission: ***“Cimarron Municipal Schools will join with our Communities to Engage and Support Safe Healthy Students in a Challenging Educational Experience”***

Board of Education Meeting

Wednesday August 19, 2015

**6:30 pm**

Eagle Nest Elementary/Middle Schools

**AGENDA**  
CIMARRON MUNICIPAL SCHOOLS  
BOARD OF EDUCATION MEETING

**Eagle Nest Elementary/Middle Schools**  
**Wednesday, August 19, 2015**  
**6:30 pm**

The Board Meeting information Packet is available online at [www.cimarronschools.org](http://www.cimarronschools.org)  
The meeting may be viewed via (Video Conferencing) at Cimarron Elementary/Middle Schools and  
may also be viewed (Live) via CHS TV at [www.chsrams.org/tv](http://www.chsrams.org/tv)

1. Pledge of Allegiance

**(Introduction of ENEMS Staff)**

2. Consent Calendar

- i. Approval of the Agenda
- ii. Approval of the Minutes from the Regular Meeting on July 15, 2015 & the Special Meeting on August 02, 2015

3. Action Items

- i. Approval of the List of Warrants, Expenditure and Revenue Report, Budget Adjustments, Cash Transfers and Reconciliation, HB33, SB9 and TECH Tax Reports

4. Items from the Floor

- i. Student and Staff Recognitions
- ii. Public Participation\*

5. Information Items

- i. Personnel Announcements
- ii. Superintendent's Report
- iii. School Board Training Information

6. Discussion Items

- i. **School Board Policy NO. 115 – GCCG – Professional / Support Staff Voluntary Transfer of Accrued Annual and Sick Leave & GCCG-RA, RB – Professional / Support Staff Voluntary Transfer of Accrued Annual and Sick Leave & GCCG-EA, EB, EC, ED – Professional / Support Staff Voluntary Transfer of Accrued Annual and Sick Leave (2<sup>nd</sup> Reading))**
- ii. Professional Services Agreement For Custodial Services at (CEMS) – Natures Scapes, Inc.
- iii. Professional Services Agreement For Custodial Services at (CHS) – Nature Scapes, Inc.
- iv. Professional Services Agreement For Custodial Services at (ENEMS) – Nature Scapes, Inc.
- v. 2015-2016 Activity Trip Transportation Contract – Durham School Services
- vi. 2015-2016 Superintendent Goals – Performance Expectations

7. Action Items

- i. **School Board Policy NO. 115 – GCCG – Professional / Support Staff Voluntary Transfer of Accrued Annual and Sick Leave & GCCG-RA, RB – Professional / Support Staff Voluntary Transfer of Accrued Annual and Sick Leave & GCCG-EA, EB, EC, ED – Professional / Support Staff Voluntary Transfer of Accrued Annual and Sick Leave**
- ii. Professional Services Agreement For Custodial Services at (CEMS) – Nature Scapes, Inc.
- iii. Professional Services Agreement For Custodial Services at (CHS) – Nature Scapes, Inc.
- iv. Professional Services Agreement For Custodial Services at (ENEMS) – Nature Scapes, Inc.
- v. 2015-2016 Activity Trip Transportation Contract – Durham School Services

**8. Executive Session**

- i. Limited Personnel Matters – Hiring Concern

The Next Regular School Board Meeting is scheduled for **Wednesday, September 16, 2015** at **Cimarron Elementary/Middle Schools in Cimarron**: Meeting Time: **6:30 pm**

9. Next Regular School Board Meeting Agenda Items

10. Adjournment

\*Person from the same group and having similar viewpoints are asked to select a spokesperson to speak on their behalf. Multiple and repetitious presentations of the same view will be discouraged. Public Comments and observations regarding non-agenda items that fall within the purview of the Cimarron Board of Education are heard at this time. Comments regarding matters under litigation will not be allowed and no action will be taken on items presented but may be referred to staff or others. The School Board Members and Superintendent may travel together, however, no school business will be discussed or action taken.

This is an open meeting and the citizens of the Cimarron Municipal School District are invited to attend. Notice: individuals with disabilities who need any form of auxiliary aid to attend or participate at this meeting are to contact the superintendent at 575-376-2445 prior to the meeting or as soon as possible.

**DRAFT**  
**PENDING BOARD APPROVAL**

MINUTES  
CIMARRON MUNICIPAL SCHOOLS  
BOARD OF EDUCATION MEETING

Cimarron Elementary/Middle Schools  
Wednesday, July 15, 2015  
6:30 pm

The Board Meeting Information Packet is available on the  
School District Website: [www.cimarronschools.org](http://www.cimarronschools.org)

The meeting may be viewed via (Video Conferencing) at Eagle Nest Elementary/Middle Schools  
and may also be viewed (Live) via CHS TV at: [www.chsrams.org/tv](http://www.chsrams.org/tv)

Absent: Valorie Garcia and Ryan Gates.

Superintendent: Mr. Adán Estrada.

The meeting was held at Cimarron Elementary/Middle Schools.

Mr. Anderson called the meeting to order at 6:33 pm.

1. Pledge of Allegiance  
Mr. Anderson led the pledge.
2. Consent Calendar
  - i. Approval of the Agenda  
Mr. Anderson asked for a motion to approve the Agenda.  
Mr. Wier, I move to approve the Agenda. The Board was polled:  
Ms. Lindsey; I, Mr. Wier; I, Mr. Anderson; I. Ms. Garcia and Mr. Gates were  
absent and unable to vote. The motion carries.
  - ii. Approval of the Minutes from the Regular Meeting on June 17, 2015  
Mr. Anderson asked for a motion to approve Minutes from the Regular  
Meeting on June 17, 2015.  
Ms. Lindsey, I move to approve the Minutes from the Regular Meeting on  
June 17, 2015. The Board was polled: Mr. Wier; I, Ms. Lindsey; I,  
Mr. Anderson; I. Ms. Garcia and Mr. Gates were absent and unable to vote.  
The motion carries.
3. Action Items
  - i. Approval of the List of Warrants, Expenditure and Revenue Report, Budget  
Adjustments, Cash Transfers and Reconciliation, HB33, SB9 and TECH Tax  
Reports  
Mr. Anderson asked for a motion to approve the List of Warrants,  
Expenditure and Revenue Report, Budget Adjustments, Cash Transfers and  
Reconciliation, HB33, SB9 and TECH Tax Reports.  
Mr. Wier, I move to approve the List of Warrants, Expenditure and Revenue  
Report, Budget Adjustments, Cash Transfers and Reconciliation, HB33, SB9  
and TECH Tax Reports. The Board was polled: Ms. Lindsey; I, Mr. Wier; I,  
Mr. Anderson; I. Ms. Garcia and Mr. Gates were absent and unable to  
vote. The motion carries.

#### 4. Items from the Floor

##### i. Student and Staff Recognitions

Mr. Anderson mentioned that he recently attended the NMSBA 2015 Leadership Conference in Cloudcroft. There was a great motivational speaker who encouraged Board Members to get more involved in the political process.

##### ii. Public Participation\*

No one signed up for public participation.

#### 5. Information Items

##### i. Personnel Announcements

The Board and Mr. Estrada reviewed the report. Mr. Estrada informed the Board that there are positions that have not been filled. The interview process is ongoing.

##### ii. Superintendent's Report

Mr. Estrada gave the Board a handout with information.

He informed the Board that no one bid on the removal or sale of the portable buildings at MVHS. Two of the four portable buildings will be moved to the CHS shop to be used as remodeling projects for the shop class. The teacher evaluation system is an ongoing process.

##### iii. School Board Training Information – Board of Education Annual Retreat – **(Sunday-08/02/15)**

Mr. Estrada reminded the Board that the retreat would be held at the Philmont Administration Conference Room.

#### 6. Discussion Items

##### i. 2015-2016 Application Agreement for Participation in the National School Breakfast & Lunch Program

Mr. Estrada informed the Board that the Application/Agreement for the National School Breakfast and Lunch Program needs to be completed online and submitted annually.

##### ii. 2015-2016 Cafeteria Food Service Management Company Contract **Renewal #1 (Summit LLC)**

Mr. Estrada informed the Board that this is the First Renewal of the Contract with Summit LLC to provide Cafeteria Food Service for the students in the District. He also reminded the Board that the district completed a Request For Proposal (RFP) last year.

##### iii. 2015-2016 Professional Services Agreement for Technology Services –

Mr. Albert Hronich – AI's Tech Service

Mr. Estrada reminded the Board that Mr. Wier requested this item be brought back for approval as the contract was not included in the June packet and he did not feel comfortable approving a contract that he wasn't able to review.

Mr. Wier asked if this contract followed the procurement guidelines.

Mr. Estrada will check into the process and report back to the Board.

- iv. 2015-2016 Bids for Propane  
Mr. Estrada informed the Board that the District received two Propane bids. Northern New Mexico Gas Company and Pinnacle Propane submitted bids. Mr. Estrada made the recommendation that the Board approve the bid from Northern New Mexico Gas Company. They are the current provider and gave great service to the District this past school year.
- v. Harmonix Technologies District Wide Technology Maintenance & Government Service Agreement  
Mr. Estrada informed the Board that this company has been with since the beginning. They continue to give us good pricing and quality service. This is a Government Service Agreement (GSA) and meets the procurement requirements as they give us government pricing.
- vi. MVHS Classroom Addition Update & Lease Agreement  
Mr. Estrada informed the Board that we approved a lease benefit of fifty-seven thousand dollars last year and will be using it on leasing of the temporary classrooms for the MVHS Students for this school year. Mr. Estrada is recommending that the Board not approve this agreement. He advised the Board to wait until he has the correct agreement.
- vii. Cimarron Municipal Schools Finance Partnership with MVHS - \$12,000  
The MVHS Governing Council asked if the Cimarron Administration Office Staff would help them with their accounting/financial books. They will do their own accounting/financial books under the license and guidance of our Business Manager, Lawana Whitten. She will receive this money for these services.
- viii. Tuition Reimbursement Policy (1<sup>st</sup> Reading)  
The Board and Mr. Estrada reviewed the information provided. Mr. Estrada informed the Board that his intentions are to encourage the staff to go back to school and get National Board Certified as the cost is much less than Masters Degree Courses. I am willing to pay retroactive to Spring of 2014. The superintendent will make the final decision on reimbursement of these classes.
- ix. Preschool Update  
This item was covered in his superintendent report. Two staff have already been hired. The Teacher will be working half time and the Educational Assistant (EA) will be working three quarter time. Their contracts will begin on 08/13/15. I expect that we will have the numbers.
- x. Graduation Requirements  
The Board and Mr. Estrada discussed the information as presented. Mr. Estrada informed the Board that a concerned parent asked if the requirements included state testing. What we are doing right now is following the law. Letitia Martinez, CHS Principal will clarify these requirements in the CHS Student Handbook.

- xi. **School Board Policy NO. 115 – GCCG – Professional / Support Staff Voluntary Transfer of Accrued Annual and Sick Leave & GCCG-RA, RB – Professional / Support Staff Voluntary Transfer of Accrued Annual and Sick Leave & GCCG-EA, EB, EC, ED – Professional / Support Staff Voluntary Transfer of Accrued Annual and Sick Leave (1<sup>st</sup> Reading)**  
The Board and Mr. Estrada discussed the information as presented.  
This item will be brought back next month for a second reading and approval.

## 7. Action Items

- i. 2015-2016 Application Agreement for Participation in the National School Breakfast & Lunch Program  
Mr. Anderson asked for a motion to approve the 2015-2016 Application Agreement for Participation in the National School Breakfast & Lunch Program.  
Ms. Lindsey, I move to approve the 2015-2016 Application Agreement for Participation in the National School Breakfast & Lunch Program.  
The Board was polled: Mr. Wier; I, Ms. Lindsey; I, Mr. Anderson; I.  
Ms. Garcia and Mr. Gates were absent and unable to vote.  
The motion carries.
- ii. 2015-2016 Cafeteria Food Service Management Company Contract **Renewal #1 (Summit LLC)**  
Mr. Anderson asked for a motion to approve the 2015-2016 Cafeteria Food Service Management Company Contract **Renewal #1 (Summit LLC)**.  
Mr. Wier, I move to approve the 2015-2016 Cafeteria Food Service Management Company Contract **Renewal #1 (Summit LLC)**.  
The Board was polled: Ms. Lindsey; I, Mr. Wier; I, Mr. Anderson; I.  
Ms. Garcia and Mr. Gates were absent and unable to vote.  
The motion carries.
- iii. 2015-2016 Professional Services Agreement for Technology Services – Mr. Albert Hronich – Al's Tech Service  
Mr. Anderson asked for a motion to approve the 2015-2016 Professional Services Agreement for Technology Services – Mr. Albert Hronich – Al's Tech Service.  
Mr. Wier, I move to table the approval of the 2015-2016 Professional Services Agreement for Technology Services – Mr. Albert Hronich – Al's Tech Service so Mr. Estrada can verify that this contract follows the procurement guidelines. The Board was polled: Ms. Lindsey; I, Mr. Wier; I, Mr. Anderson; I. Ms. Garcia and Mr. Gates were absent and unable to vote.  
The motion carries.
- iv. 2015-2016 Bids for Propane  
Mr. Anderson asked for a motion to approve the 2015-2016 Fixed Price Bid for Propane from Northern New Mexico Gas Company.  
Ms. Lindsey, I move that we accept the 2015-2016 Fixed Price Bid for Propane from Northern New Mexico Gas Company.  
The Board was polled: Mr. Wier; I, Ms. Lindsey; I, Mr. Anderson; I.  
Ms. Garcia and Mr. Gates were absent and unable to vote.  
The motion carries. Northern New Mexico Gas Company as the District's 2015-2016 Propane Provider.

- v. Harmonix Technologies District Wide Technology Maintenance & Government Service Agreement  
Mr. Anderson asked for a motion to approve Harmonix Technologies District Wide Technology Maintenance & Government Service Agreement.  
Mr. Wier, I move to approve the Harmonix Technologies District Wide Technology Maintenance & Government Service Agreement.  
The Board was polled: Ms. Lindsey; I, Mr. Wier; I, Mr. Anderson; I. Ms. Garcia and Mr. Gates were absent and unable to vote. The motion carries.
  
- vi. MVHS Classroom Addition Lease Agreement  
Mr. Anderson asked for a motion to approve the MVHS Classroom Addition Lease Agreement.  
Mr. Wier, I move to table the approval of the MVHS Classroom Addition Lease Agreement. The Board was polled: Ms. Lindsey; I, Mr. Wier; I, Mr. Anderson; I. Ms. Garcia and Mr. Gates were absent and unable to vote. The motion carries.
  
- vii. Cimarron Municipal Schools Finance Partnership with MVHS - \$12,000  
Mr. Anderson asked for a motion to approve the Cimarron Municipal Schools Finance Partnership with MVHS - \$12,000.  
Mr. Wier, I move that we voice support of the superintendent and approve the Cimarron Municipal Schools Finance Partnership with MVHS - \$12,000.  
The Board was polled: Ms. Lindsey; I, Mr. Wier; I, Mr. Anderson; I. Ms. Garcia and Mr. Gates were absent and unable to vote. The motion carries.

## 8. Executive Session

- i. Limited Personnel Matters – Superintendent’s Evaluation / Contract
- ii. Limited Personnel Matters – Possible Restructuring of Staffing  
At 9:29 pm, Mr. Anderson informed the Board, Mr. Estrada and those in attendance, that there was need of an Executive Session to discuss Limited Personnel Matters – Superintendent’s Evaluation / Contract and Limited Personnel Matters – Possible Restructuring of Staffing.  
Mr. Wier, I move that we enter into Executive Session to discuss Limited Personnel Matters – Superintendent’s Evaluation / Contract and Limited Personnel Matters – Possible Restructuring of Staffing. The Board was polled: Ms. Lindsey; I, Mr. Wier; I, Mr. Anderson; I. Ms. Garcia and Mr. Gates were absent and unable to vote. The motion carries.

The Board entered Executive Session.

At 10:48 pm, Mr. Anderson asked for a motion to return to Regular Session.  
Mr. Wier, I move that we return to Regular Session.  
The Board was polled: Ms. Lindsey; I, Mr. Wier; I, Mr. Anderson; I. Ms. Garcia and Mr. Gates were absent and unable to vote. The motion carries.

The Board returned to Regular Session.

The Next Regular School Board Meeting is scheduled for **Wednesday, August 19, 2015** at **Eagle Nest Elementary/Middle Schools in Eagle Nest**: Meeting Time: **6:30 pm**

## 9. Next Regular School Board Meeting Agenda Items

### 10. Adjournment

At 10:49 pm, Mr. Anderson asked for a motion to adjourn.

Mr. Wier, I move that we adjourn. The Board was polled: Ms. Lindsey; I, Mr. Wier; I, Mr. Anderson; I. Ms. Garcia and Mr. Gates were absent and unable to vote. The motion carries. The meeting was adjourned.

Person from the same group and having similar viewpoints are asked to select a spokesperson to speak on their behalf. Multiple and repetitious presentations of the same view will be discouraged. Public Comments and observations regarding non-agenda items that fall within the purview of the Cimarron Board of Education are heard at this time. Comments regarding matters under litigation will not be allowed and no action will be taken on items presented but may be referred to staff or others. The School Board Members and Superintendent may travel together, however, no school business will be discussed or action taken. This is an open meeting and the citizens of the Cimarron Municipal School District are invited to attend. Notice: individuals with disabilities who need any form of auxiliary aid to attend or participate at this meeting are to contact the superintendent at 575-376-2445 prior to the meeting or as soon as possible.



**DRAFT**  
**PENDING BOARD APPROVAL**  
**MINUTES**  
**CIMARRON MUNICIPAL SCHOOLS**  
**BOARD OF EDUCATION SPECIAL MEETING**

**Philmont Scout Ranch**  
**Administration Office Conference Room**  
**17 Deer Run Road**  
**Sunday, August 02, 2015**  
**9:00 am**

Absent: Valorie Garcia.

The meeting was held at the Philmont Scout Ranch Administration Office Conference Room.

Mr. Anderson called the meeting to order at 9:23 am

Pledge of Allegiance

Mr. Anderson led the pledge.

1.0 Consent Calendar

1.1 Approval of the Agenda

Mr. Anderson asked for a motion to approve the Agenda.

Ms. Lindsey, I move that we approve the Agenda.

The Board was polled: Mr. Gates; I, Mr. Wier; I, Ms. Lindsey; I, Mr. Anderson; I.

Ms. Garcia was absent and unable to vote. The motion carries.

**2.0 Executive Session**

2.1 Limited Personnel Matters – Hiring Concern

At 9:25 am, Mr. Anderson informed the Board and Mr. Estrada that there was need of an Executive Session to discuss Limited Personnel Matters – Hiring Concern.

Mr. Anderson asked for a motion to enter Executive Session.

Mr. Gates, I move that we enter into Executive Session to discuss Limited Personnel Matters – Hiring Concern.

The Board was polled: Mr. Wier; I, Ms. Lindsey; I, Mr. Gates; I, Mr. Anderson; I.

Ms. Garcia was absent and unable to vote. The motion carries.

The Board entered Executive Session.

At 10:04 am, Mr. Anderson asked for a motion to return to Regular Session.

Mr. Gates, I move that we return to Regular Session.

The Board was polled: Mr. Wier; I, Ms. Lindsey; I, Mr. Gates; I, Mr. Anderson; I.

Ms. Garcia was absent and unable to vote. The motion carries.

The Board returned to Regular Session.

### 3.0 Information Items

3.1 Cimarron Municipal Schools Finance Partnership with MVHS - \$12,000

3.2 HB Construction Contract for Construction Manager at Risk – MVHS Classroom Addition

Mr. Estrada will present to the Board, a budget showing all expenses.

### 4.0 Discussion Items

4.1 Lease Agreement with Warren Gallant for MVHS Temporary Student Classrooms

Mr. Estrada will get an MOU on loans to MVHS for any loans related to construction.

4.2 Tuition Reimbursement Policy (2<sup>nd</sup> Reading)

### 5.0 Action Items

5.1 Approval of 2015-2016 Technology Support Service Contract – Albert Hronich – AI's Tech Service

Mr. Anderson asked for a motion to approve the 2015-2016 Technology Support Service Contract – Albert Hronich – AI's Tech Service.

Mr. Wier, I move that we approve the 2015-2016 Technology Support Service Contract – Albert Hronich – AI's Tech Service

The Board was polled: Ms. Lindsey; I, Mr. Gates; I, Mr. Wier; I, Mr. Anderson; I. Ms. Garcia was absent and unable to vote. The motion carries.

5.2 Approval of Lease Agreement with Warren Gallant for MVHS Temporary Student Classrooms

Mr. Anderson asked for a motion to approve the Lease Agreement with Warren Gallant for MVHS Temporary Student Classrooms.

Ms. Lindsey, I move that we approve the Lease Agreement with Warren Gallant for MVHS Temporary Student Classrooms.

The Board was polled: Mr. Gates; I, Mr. Wier; I, Ms. Lindsey; I, Mr. Anderson; I. Ms. Garcia was absent and unable to vote. The motion carries.

5.3 Approval of Tuition Reimbursement Policy

Mr. Anderson asked for a motion to approve the Tuition Reimbursement Policy.

Mr. Gates, I move that we approve the Tuition Reimbursement Policy.

The Board was polled: Mr. Wier; I, Ms. Lindsey; I, Mr. Gates; I, Mr. Anderson; I. Ms. Garcia was absent and unable to vote. The motion carries.

### 6.0 Adjournment

At 10:43 am, Mr. Anderson asked for a motion to adjourn.

Ms. Lindsey, I move that we adjourn. The Board was polled: Mr. Gates; I, Mr. Wier; I, Ms. Lindsey; I, Mr. Anderson; I. Ms. Garcia was absent and unable to vote. The motion carries. The meeting was adjourned.

8000 DISTRICT  
 8009 MVHS  
 8033 CES  
 8034 CHS  
 8036 CMS  
 8047 ENES  
 8048 ENMS

**Cimarron Municipal Schools**

**Disbursement Detail Listing**

Date Range: 07/01/2015-07/31/2015

**CAFETERIA ACCOUNT**

Check Number	Date	Voucher	Payee	Invoice	Account	Description	Amount
3703	07/15/2015	1004	NEW MEXICO ENVIRONMENT DEPARTMENT	122961	21000.3100.53711.0000.008000.0000	(2015-2016) ENEMS FOOD SERVICE PROCESSOR ANNUAL PERMIT	\$200.00
3703	07/15/2015	1004	NEW MEXICO ENVIRONMENT DEPARTMENT	122982	21000.3100.53711.0000.008000.0000	(2015-2016) CEMS FOOD SERVICE PROCESSOR ANNUAL PERMIT	\$200.00
3704	07/15/2015	1004	SUMMIT FOOD SERVICES MGT LLC	5312015	21000.3100.53414.0000.008000.0000	(2015-2016) FSMC-CAFETERIA SERVICES PROVIDER	\$17,413.82
						Check Total:	\$400.00
3705	07/22/2015		CIMARRON MUNICIPAL SCHOOLS	V122681	21000.0000.11013.0000.008000.0000	PAYROLL BANK ACCOUNT	\$17,413.82
						Check Total:	\$550.61
3706	07/27/2015		INTERNATIONAL BANK-NMPSIA	NMPSIA 15-16	21000.3100.52710.0000.008000.0000	WORKERS COMPENSATION PREMIUM	\$195.00
						Check Total:	\$195.00
						Bank Total:	\$18,559.43

**ACTIVITIES BANK ACCOUNT**

9868	07/08/2015	1000	BRYAN CRAWFORD VOLLEYBALL CAMPS	VB CAMP 07/10-11/15	23403.1000.53711.1010.008000.0000	CHS VOLLEYBALL TEAM TO ATTEND THE BRYAN CRAWFORD VOLLEYBALL	\$845.00
						Check Total:	\$845.00
9869	07/15/2015	1003	NATIONAL ASSOCIATION OF SECONDARY PRIN	42153 7/1/15-6/30/16	23424.1000.56118.1010.008000.0000	AFFILIATION RENEWAL FOR CEMS INTO THE (NATIONAL ASSOCIATION OF STUDENT	\$95.00
						Check Total:	\$95.00
9870	07/16/2015	1009	WEX BANK	41399115....	23426.1000.55817.1010.008000.0000	ENEMS ACTIVITY	\$110.99
						Check Total:	\$110.99
						Bank Total:	\$1,050.99

**ATHLETICS ACCOUNT**

6306	07/20/2015	1012	NEW MEXICO HIGH SCHOOL COACHES ASSOC	07/27/15-07/30/15	22000.1000.53711.9000.008034.0000	NMHSCA SCHOOL EDUCATION BASED MEMBERSHIP 1A PROGRAM & ATHLETICS	\$500.00
						Check Total:	\$500.00
						Bank Total:	\$500.00

**OPERATIONAL ACCOUNT**

38306	07/08/2015	1002	MINDY VIGIL	REIMB 06/21-27/15	26156.1000.55819.1010.008000.0000	REIMBURSEMENT OF BOOKS, MEALS & PARKING TO ATTEND THE	\$75.95
38306	07/08/2015	1002	MINDY VIGIL	REIMB 06/21-27/15	26156.1000.56118.1010.008000.0000	REIMBURSEMENT OF BOOKS, MEALS & PARKING TO ATTEND THE	\$28.00
38308	07/13/2015		MORENO VALLEY HIGH SCHOOL	SEG JULY 15	11000.0000.21100.0000.000000.0000	INTERGOVERNMENTAL ACCOUNTS PAYABLE	\$103.95 \$70,257.18
38312	07/15/2015	1006	HOLIDAY INN EXPRESS-BALLOON FIESTA PARK	CONF#69124367 7/5/15	11000.2300.55813.0000.008000.0000	CONFIRMATION: 69124367 FOR AMBER ARCHULETA, (1) ROOM FOR (1) NIGHTS	\$70,257.18 \$120.91
38313	07/15/2015	1006	KIT CARSON ELECTRIC COOPERATIVE INC	05/27/15-06/23/15	11000.2600.54411.0000.008047.0000	(2015-2016) ENES ELECTRICITY	\$120.91 \$26.30
38313	07/15/2015	1006	KIT CARSON ELECTRIC COOPERATIVE INC	05/27/15-06/23/15	11000.2600.54411.0000.008048.0000	(2015-2016) ENMS ELECTRICITY	\$26.30
38314	07/15/2015	1006	MYERS STEVENS & TOOHEY & CO INC	1170275	11000.2600.55200.0000.008000.0000	CLASS II OPT. II CATASTROPHIC STUDENT ACCIDENT INSURANCE	\$52.60 \$452.60
38315	07/15/2015	1006	NEW MEXICO COALITION OF EDUCATIONAL LEAD	93274	11000.2300.53711.0000.008000.0000	(07/01/15-06/30/16) ANNUAL DISTRICT MEMBERSHIP DUES FOR DISTRICTS WITH	\$452.60 \$750.00
38316	07/15/2015	1006	NEW MEXICO SCHOOL BOARDS ASSOCIATION	15877	11000.2300.53711.0000.008000.0000	(2015-2016) NMSBA DUES	\$750.00 \$1,725.65
38316	07/15/2015	1006	NEW MEXICO SCHOOL BOARDS ASSOCIATION	15964	11000.2300.55915.0000.008000.0000	NMSBA POLICY SERVICE (JULY, AUGUST, SEPTEMBER 2015)	\$1,155.00
38317	07/15/2015	1006	NMASBO	2015-2016 MEMBERSHIP	11000.2300.53711.0000.008000.0000	(2015-1016) MEMBERSHIP DUES	\$2,880.65 \$500.00
38318	07/15/2015	1006	PITNEY BOWES (POSTAGE)	6/11/15 METER REFILL	11000.2300.55915.0000.008000.0000	REPLENISH POSTAGE ON POSTAGE MACHINE (09/11/15)	\$500.00 \$503.50
						Check Total:	\$503.50

38319	07/15/2015	1006	PLATEAU CELLULAR NETWORK	7403566	11000.2600.54416.0000.008000.0000	(2015-2016) DISTRICT CELL PHONES	\$138.23
38319	07/15/2015	1006	PLATEAU CELLULAR NETWORK	7403567	11000.2600.54416.0000.008000.0000	(2015-2016) DISTRICT CELL PHONES	\$210.02
38319	07/15/2015	1006	PLATEAU CELLULAR NETWORK	7403568	11000.2600.54416.0000.008000.0000	(2015-2016) DISTRICT CELL PHONES	\$108.24
38320	07/15/2015	1006	SPRINGER ELECTRIC COOPERATIVE INC	05/31/15-06/30/15	11000.2600.54411.0000.008000.0000	(2015-2016) ADMIN OFFICE ELECTRICITY	\$176.59
38320	07/15/2015	1006	SPRINGER ELECTRIC COOPERATIVE INC	05/31/15-06/30/15	11000.2600.54411.0000.008033.0000	(2015-2016) CES ELECTRICITY	\$705.83
38320	07/15/2015	1006	SPRINGER ELECTRIC COOPERATIVE INC	05/31/15-06/30/15	11000.2600.54411.0000.008034.0000	(2015-2016) CHS ELECTRICITY	\$1,078.07
38320	07/15/2015	1006	SPRINGER ELECTRIC COOPERATIVE INC	05/31/15-06/30/15	11000.2600.54411.0000.008036.0000	(2015-2016) CMS ELECTRICITY	\$705.82
38321	07/15/2015	1006	TONY F ORTIZ	STATEMENT NO: 740	11000.2300.53413.0000.008000.0000	GENERAL LEGAL SERVICES (06/03/15-06/15/15)	\$1,048.34
38322	07/15/2015	1006	VILLAGE OF CIMARRON	DUE DATE 07/15/15	11000.2600.54415.0000.008000.0000	(2015-2016) ADMIN OFFICE WATER	\$29.29
38322	07/15/2015	1006	VILLAGE OF CIMARRON	DUE DATE 07/15/15	11000.2600.54415.0000.008033.0000	(2015-2016) CES WATER	\$305.44
38322	07/15/2015	1006	VILLAGE OF CIMARRON	DUE DATE 07/15/15	11000.2600.54415.0000.008034.0000	(2015-2016) CHS WATER	\$790.60
38322	07/15/2015	1006	VILLAGE OF CIMARRON	DUE DATE 07/15/15	11000.2600.54415.0000.008036.0000	(2015-2016) CMS WATER	\$305.44
38323	07/15/2015	1006	VILLAGE OF EAGLE NEST	05/28/15-06/29/15	11000.2600.54415.0000.008047.0000	(2015-2016) ENES WATER	\$167.22
38323	07/15/2015	1006	VILLAGE OF EAGLE NEST	05/28/15-06/29/15	11000.2600.54415.0000.008048.0000	(2015-2016) ENMS WATER	\$167.21
38324	07/15/2015	1006	ZIA NATURAL GAS COMPANY	05/29/15-06/30/15	11000.2600.54412.0000.008000.0000	(2015-2016) ADMIN NATURAL GAS	\$17.45
38324	07/15/2015	1006	ZIA NATURAL GAS COMPANY	05/29/15-06/30/15	11000.2600.54412.0000.008033.0000	(2015-2016) CES NATURAL GAS	\$59.63
38324	07/15/2015	1006	ZIA NATURAL GAS COMPANY	05/29/15-06/30/15	11000.2600.54412.0000.008034.0000	(2015-2016) CHS NATURAL GAS	\$147.05
38324	07/15/2015	1006	ZIA NATURAL GAS COMPANY	05/29/15-06/30/15	11000.2600.54412.0000.008036.0000	(2015-2016) CMS NATU(2014-2015) RAL GAS	\$296.50
38325	07/15/2015		CIMARRON MUNICIPAL SCHOOLS	V102016	11000.0000.11013.0000.008000.0000	PAYROLL BANK ACCOUNT	\$12,361.22
38325	07/15/2015		CIMARRON MUNICIPAL SCHOOLS	V102016	13000.0000.11013.0000.008000.0000	PAYROLL BANK ACCOUNT	\$3,189.51
38325	07/15/2015		CIMARRON MUNICIPAL SCHOOLS	V102016	25233.0000.11013.0000.008000.0000	PAYROLL BANK ACCOUNT	\$256.89
38327	07/16/2015	1010	ANNIE JO LINDSEY	LAW CONF 5/29-30/15	11000.2300.55811.0000.008000.0000	REIMBURSEMENT OF ROOM	\$368.14

Check Total:

\$456.49

Check Total:

\$2,666.31

Check Total:

\$1,048.34

Check Total:

\$1,430.77

Check Total:

\$334.43

Check Total:

\$520.63

Check Total:

\$15,807.62

							& MILEAGE TO ATTEND THE 2015 NMSBA SCHOOL LAW		
38328	07/16/2015	1010	MORGAN LYMAN	07/13/15 INVOICE	24106.1000.55915.1010.008000.0000		REIMBURSEMENT OF EXPENSES AS HEARING OFFICER	Check Total:	\$368.14 \$2,222.67
38329	07/16/2015	1010	RONALD L ANDERSON	LEADERSHIP 7/9-11/15	11000.2300.55811.0000.008000.0000		REIMBURSEMENT OF ROOM & MEALS FOR ATTENDING THE NMSBA LEADERSHIP	Check Total:	\$2,222.67 \$261.37
38330	07/16/2015	1010	WEX BANK	41399115	11000.2300.55813.0000.008000.0000		DISTRICT	Check Total:	\$261.37 \$345.74
38330	07/16/2015	1010	WEX BANK	41399115	11000.2300.55813.0000.008000.0000		TITLE II		\$70.41
38330	07/16/2015	1010	WEX BANK	41399115	11000.2600.55813.0000.008036.0000		CIMARRON MAINTENANCE		\$144.66
38330	07/16/2015	1010	WEX BANK	41399115.	26156.1000.55819.1010.008000.0000		TURNER		\$67.18
38330	07/16/2015	1010	WEX BANK	41399115..	29102.1000.55817.0000.008034.0000		LANGE FOUNDATION GRANT	Check Total:	\$133.75 \$761.74
38331	07/20/2015	1014	ADAN ESTRADA	TUITION 4/30-6/24/15	11000.2300.53711.0000.008000.0000		REIMBURSEMENT OF ONLINE TUITION FEES AS APPROVED BY THE BOARD OF EDUCATION	Check Total:	\$2,497.24 \$150.00
38332	07/20/2015	1014	NEW MEXICO SCHOOL BOARDS ASSOCIATION	16021	11000.2300.55812.0000.008000.0000		REGISTRATION FEE FOR RONALD ANDERSON TO ATTEND THE NMSBA	Check Total:	\$150.00 \$544.00
38333	07/22/2015	1016	GOLDEN APPLE FOUNDATION OF NEW MEXICO	TC-07212015	29102.1000.53711.1010.008000.0000		REGISTRATION FOR (10) TEACHERS TO ATTEND THE GOLDEN APPLE TEACHERS	Check Total:	\$150.00 \$544.00
38334	07/22/2015		CIMARRON MUNICIPAL SCHOOLS	V755272	11000.0000.11013.0000.008000.0000		PAYROLL BANK ACCOUNT	Check Total:	\$544.00 \$12,989.75
38334	07/22/2015		CIMARRON MUNICIPAL SCHOOLS	V755272	13000.0000.11013.0000.008000.0000		PAYROLL BANK ACCOUNT		\$1,987.45
38334	07/22/2015		CIMARRON MUNICIPAL SCHOOLS	V755272	23470.0000.11013.0000.008000.0000		PAYROLL BANK ACCOUNT		\$1,491.21
38334	07/22/2015		CIMARRON MUNICIPAL SCHOOLS	V755272	25233.0000.11013.0000.008000.0000		PAYROLL BANK ACCOUNT		\$1,751.83
38334	07/22/2015		CIMARRON MUNICIPAL SCHOOLS	V755272	29102.0000.11013.0000.008000.0000		PAYROLL BANK ACCOUNT	Check Total:	\$6,194.72 \$24,414.96
38335	07/27/2015		INTERNATIONAL BANK-NMPSIA RISK	V570415	11000.1000.52710.0000.008000.0000		WORKERS COMPENSATION PREMIUM		\$27,632.00
38335	07/27/2015		INTERNATIONAL BANK-NMPSIA RISK	V570415	11000.2100.52710.0000.008000.0000		WORKERS COMPENSATION PREMIUM		\$2,905.00
38335	07/27/2015		INTERNATIONAL BANK-NMPSIA RISK	V570415	11000.2200.52710.0000.008000.0000		WORKERS COMPENSATION PREMIUM		\$179.00
38335	07/27/2015		INTERNATIONAL BANK-NMPSIA RISK	V570415	11000.2300.52710.0000.008000.0000		WORKERS COMPENSATION PREMIUM		\$1,543.00

38335	07/27/2015		INTERNATIONAL BANK-NMPSIA RISK	V570415	11000.2400.52710.0000.008000.0000	WORKERS COMPENSATION PREMIUM	\$3,189.00
38335	07/27/2015		INTERNATIONAL BANK-NMPSIA RISK	V570415	11000.2500.52710.0000.008000.0000	WORKERS COMPENSATION PREMIUM	\$934.00
38335	07/27/2015		INTERNATIONAL BANK-NMPSIA RISK	V570415	11000.2600.52710.0000.008000.0000	WORKERS COMPENSATION PREMIUM	\$2,159.00
38335	07/27/2015		INTERNATIONAL BANK-NMPSIA RISK	V570415	11000.2600.55200.0000.008000.0000	INSURANCE (OTHER THAN EMPLOYEE BENEFITS)	\$158,442.00
38335	07/27/2015		INTERNATIONAL BANK-NMPSIA RISK	V570415	13000.2700.52710.0000.008000.0000	WORKERS COMPENSATION PREMIUM	\$503.00
38335	07/27/2015		INTERNATIONAL BANK-NMPSIA RISK	V570415	13000.2700.55200.0000.008000.0000	INSURANCE (OTHER THAN EMPLOYEE BENEFITS)	\$9,140.00
38335	07/27/2015		INTERNATIONAL BANK-NMPSIA RISK	V570415	24106.1000.52710.0000.008000.0000	WORKERS COMPENSATION PREMIUM	\$450.00
38335	07/27/2015		INTERNATIONAL BANK-NMPSIA RISK	V570415	24106.2100.52710.0000.008000.0000	WORKERS COMPENSATION PREMIUM	\$210.00
38335	07/27/2015		INTERNATIONAL BANK-NMPSIA RISK	V570415	24106.2400.52710.0000.008000.0000	WORKERS COMPENSATION PREMIUM	\$200.00
38335	07/27/2015		INTERNATIONAL BANK-NMPSIA RISK	V570415	25153.2100.52710.0000.008000.0000	WORKERS COMPENSATION PREMIUM	\$121.00
38336	07/29/2015	1017	CIMARRON CHAMBER OF COMMERCE	15-16 MEMBERSHIP	11000.2300.55915.0000.008000.0000	2015-2016 ANNUAL MEMBERSHIP DUES	Check Total: \$207,607.00 \$100.00
38337	07/29/2015	1017	COOPERATIVE EDUCATIONAL SERVICES	14-000561	11000.2300.55915.0000.008000.0000	(2015-2016) (NMREAP) MEMBERSHIP DUES	Check Total: \$100.00 \$635.00
38338	07/29/2015	1017	HIGH PLAINS REC	MSR: 15/16-01	11000.2300.55915.0000.008000.0000	MSR WEST AUDIOLOGY MACHINE CALIBRATION EXPENSES	Check Total: \$635.00 \$176.00
38339	07/29/2015	1017	NEW MEXICO COALITION OF EDUCATIONAL LEAD	93446	11000.2300.55813.0000.008000.0000	REGISTRATION FOR ADAN ESTRADA, SUPERINTENDENT TO ATTEND THE 2015 NMCEL	Check Total: \$176.00 \$225.00 Check Total: \$225.00 Bank Total: \$337,849.10

End of Report

## Cimarron Municipal Schools

### Deposit Listing

From Date :07/01/2015 To Date: 07/31/2015

#### ACTIVITIES BANK ACCOUNT

Deposit Number Date	Memo	Cash/Other	Checks/Credit	Deposit Total
201321301 07/02/2015	ENEMS ACTIVITY	\$0.00	\$108.24	\$108.24
201321302 07/16/2015	DISTRICT FFA	\$1,063.00	\$0.00	\$1,063.00
Total Deposits for Bank: 2		Total Amount:		
		\$1,063.00	\$108.24	\$1,171.24

#### DEBT SERVICE

**Account:** 2138983

Deposit Number Date	Memo	Cash/Other	Checks/Credit	Deposit Total
30926 07/27/2015	CCT - ED TECH DEBT SERVICE	\$0.00	\$12,156.22	\$12,156.22
33266 07/27/2015	CCT - DEBT SERVICE	\$0.00	\$23,819.99	\$23,819.99
Total Deposits for Bank: 2		Total Amount:		
		\$0.00	\$35,976.21	\$35,976.21

#### OPERATIONAL ACCOUNT

363033587 07/10/2015	SEG - OPERATIONAL	\$0.00	\$404,835.00	\$404,835.00
363033588 07/13/2015	NMPED - 24101 - TITLE 1 - IASA	\$0.00	\$3,156.75	\$3,156.75
363033589 07/16/2015	NMPED - 27193 - PARENT ADVOCACY PROJECT	\$0.00	\$4,995.00	\$4,995.00
363033590 07/16/2015	NMPED - 27114 - NEW MEXICO READS TO LEAD - K-3	\$0.00	\$8,321.54	\$8,321.54
363033591 07/16/2015	NMPED - 24120 - IDEA-B RISK	\$0.00	\$14,177.41	\$14,177.41
363033592 07/20/2015	PLATEAU - USAC REIMBURSEMENT	\$0.00	\$2,326.76	\$2,326.76
363033593 07/20/2015	NMPED - 24106 - IDEA-B ENTITLEMENT	\$0.00	\$21,504.49	\$21,504.49
363033594 07/22/2015	NMPED - 24101 - TITLE 1 - IASA	\$0.00	\$5,112.17	\$5,112.17
363033595 07/22/2015	NMPED - 24109 - IDEA-B PRESCHOOL	\$0.00	\$2,182.16	\$2,182.16
363033596 07/27/2015	MORA/COLFAX HEAD START - JUL'15 INTERNET SERVICE	\$0.00	\$50.00	\$50.00
363033597 07/27/2015	FOUNDATION FOR EDUCATIONAL SERVICES, INC - E-RATE	\$0.00	\$1,132.95	\$1,132.95
363033598 07/27/2015	CCT - OPERATIONAL	\$0.00	\$7,255.71	\$7,255.71
Total Deposits for Bank: 12		Total Amount:		
		\$0.00	\$475,049.94	\$475,049.94

#### SB 9 BANK ACCOUNT



Deposit Number	Date	Memo	Cash/Other	Checks/Credit	Deposit Total
30925	07/27/2015	CCT - SB9	\$0.00	\$30,763.65	\$30,763.65
Total Deposits for Bank:		1	Total Amount:	\$0.00	\$30,763.65
Total Deposits :		19	Total Amount:	\$1,063.00	\$568,443.25

**Cimarron Municipal Schools**

**August 2015 Board Meeting**

**Budget Adjustment Request(BAR) Approvals/Cash Transfers**

<b>TYPE OF BAR</b>	<b>BAR#</b>	<b>ACCOUNT</b>	<b>JUSTIFICATION</b>
INITIAL	001	FFV	FRESH FRUITS/VEGETABLES BUDGET
MAINTENANCE	002	OPERATIONAL	MOVE BUDGET FOR POSITIONS HIRED AT HIGHER LEVEL
MAINTENANCE	003	OPERATIONAL	MOVE BUDGET FOR POSITIONS HIRED AT HIGHER LEVEL BUDGET MOVED FOR WRONG FUND #
INCREASE	004	ATHLETICS	MORE CASH BALANCE AT END OF 14-15
INCREASE	005	MEDICAID	MORE CASH BALANCE AT END OF 14-15
MAINTENANCE	006	REAP-1000	MOVE BUDGET TO CORRECT FUNDS/ UNDERBUDGETED
MAINTENANCE	007	REAP-2000	MOVE BUDGET TO CORRECT FUNDS/ UNDERBUDGETED
VOID	008		
TRANSFER	009	REAP	MOVE BUDGET TO CORRECT FUNDS/ UNDERBUDGETED
MAINTENANCE	010	ED TECH	MOVE BUDGET TO CORRECT FUNDS/ UNDERBUDGETED
MAINTENANCE	011	CAPITAL OUTLAY	MOVE BUDGET TO OTHER SERVICES
MAINTENANCE	012	PRIVATE GRANTS	MOVE BUDGET TO CORRECT FUNDS/ UNDERBUDGETED
TRANSFER	013	PRIVATE GRANTS	MOVE BUDGET TO CORRECT FUNDS/ UNDERBUDGETED
DECREASE	014	INST MATERIAL	DECREASE TO BRING TO CASH BALANCE
DECREASE	015	TURNER	DECREASE TO BRING TO CASH BALANCE
INITIAL	016	INCENTIVES	INCENTIVES BUDGET 15-16
VOID	017		
INCREASE	018	PRIVATE GRANTS	MORE CASH BALANCE AT END OF 14-15
VOID	019		
MAINTENANCE	020	IDEA B	MAINTENANCE TO MOVE BUDGET TO CORRECT FUNDS
MAINTENANCE	021	IDEA B PRESCHOOL	MAINTENANCE TO MOVE BUDGET TO CORRECT FUNDS

**Cimarron Municipal Schools  
August 2015 Board Meeting  
Budget Adjustment Request(BAR) Approvals/Cash Transfers**

<b>MAINTENANCE</b>	<b>022</b>	<b>CAFETERIA</b>	<b>MOVE BUDGET TO CORRECT FUNDS/ SALARIES</b>
<b>MAINTENANCE</b>	<b>023</b>	<b>PRE-K</b>	<b>MOVE BUDGET TO CORRECT FUNDS/ SALARIES</b>
<b>MAINTENANCE</b>	<b>024</b>	<b>IDEA-B</b>	<b>MOVE BUDGET TO CORRECT FUNDS/ UNDERBUDGETED</b>
<b>DECREASE</b>	<b>025</b>	<b>BOND</b>	<b>DECREASE TO BRING TO CASH BALANCE</b>
<b>INITIAL</b>	<b>026</b>	<b>TITLE II</b>	<b>INITIAL BUDGET</b>

**PLEASE SEE ATTACHED BARS FOR DETAILED INFORMATION**

**Bar Increases/Decreases:**

**\*\*\*REQUEST PERMISSION TO PROCESS BARS FOR 2015-16  
CARRYOVER FUNDS OR ANY FUND UPON RECEIPT OF PED NOTIFICATION  
OR ANY BAR APPROVED BY SUPERINTENDENT**

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: 008-000-1516-0001-IB  
 Fund Type: Flowthrough

Adjustment Type: Initial Budget

Fiscal Year: 2015-2016

Entity Name: Cimarron

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

Contact: Lawana Whitten, Business Manager

Total Approved Budget (Flowthrough):

Phone: 505-376-2445

Email: lwhitten@cimarronschools.org

<b>FLOWTHROUGH ONLY</b>	
Budget Period: 07/01/2015	To: 06/30/2016
A. Approved Carryover:	
B. Total Current Year Allocation:	
D. Total Funding Available:	

Revenue 24118.0000.44500      \$8,367

Fund	Function	Object	Program	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
24118	3100 Food Services Operations	56116 Food	0000 No Program	0000 No Job Class		\$8,367	\$8,367	
					Sub Total	\$8,367		
					<b>Indirect Cost</b>			
					<b>DOC. TOTAL</b>	\$8,367		

**Justification:**

FFV 15-16

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

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

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

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

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

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

Doc. ID: 008-000-1516-0002-M

Fund Type: General Fund / Capital Outlay / Debt Service

Adjustment Type: Maintenance

Fiscal Year: 2015-2016

Entity Name: Cimarron

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

Contact: Lawana Whitten, Business Manager

Total Approved Budget (Flowthrough):

Phone: 505-376-2445

Email: lwhitten@cimarronschools.org

<b>FLOWTHROUGH ONLY</b>	<b>Budget Period:</b> Jul 1 2015 12:00AM	<b>To:</b> Jun 30 2016 12:00AM
<b>A. Approved Carryover:</b>		
<b>B. Total Current Year Allocation:</b>		
<b>D. Total Funding Available:</b>		

Fund	Function	Object	Program	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
11000 Operational	1000 Instruction	52311 Health and Medical Premiums	0000 No Program	0000 No Job Class	\$270,772	(\$26,230)	\$244,542	
11000 Operational	1000 Instruction	51100 Salaries Expense	1010 Regular Education (K-12) Programs	1413 Teachers-Early Childhood Ed	\$93,871	\$499	\$94,370	
11000 Operational	1000 Instruction	51100 Salaries Expense	1010 Regular Education (K-12) Programs	1711 Instructional Assistants-Grades 1-12	\$61,674	\$22,854	\$84,528	
11000 Operational	1000 Instruction	52710 Workers Compensation Premium	0000 No Program	0000 No Job Class	\$24,755	\$2,877	\$27,632	
Sub Total						\$0		
Indirect Cost								
<b>DOC. TOTAL</b>						\$0		

**Justification:**

To move Budget to Funds that salaries/positions were hired for more than what was budgeted.

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

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

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

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

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

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

Doc. ID: 008-000-1516-0003-M  
Fund Type: General Fund / Capital Outlay / Debt Service

Adjustment Type: Maintenance

Fiscal Year: 2015-2016

Entity Name: Cimarron

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

Contact: Lawana Whitten, Business Manager

Total Approved Budget (Flowthrough):

Phone: 505-376-2445

Email: lwhitten@cimarronschools.org

<b>FLOWTHROUGH ONLY</b>
<b>Budget Period:</b> Jul 1 2015 12:00AM <b>To:</b> Jun 30 2016 12:00AM <b>A. Approved Carryover:</b> <b>B. Total Current Year Allocation:</b> <b>D. Total Funding Available:</b>

Fund	Function	Object	Program	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
11000 Operational	2100 Support Services-Students	52311 Health and Medical Premiums	0000 No Program	0000 No Job Class	\$80,396	(\$3,222)	\$77,174	
11000 Operational	2300 Support Services-General Administration	51100 Salaries Expense	0000 No Program	1217 Secretarial/Clerical/Technical Assistants	\$26,166	(\$26,166)		(0.75)
11000 Operational	2100 Support Services-Students	51100 Salaries Expense	0000 No Program	1214 Guidance Counselors/Social Workers	\$51,500	\$3,221	\$54,721	
11000 Operational	2100 Support Services-Students	51100 Salaries Expense	0000 No Program	1215 Registered Nurses	\$39,498	\$1	\$39,499	
11000 Operational	2300 Support Services-General Administration	51100 Salaries Expense	0000 No Program	1114 Administrative Assistants		\$26,166	\$26,166	0.75
Sub Total						\$0		
Indirect Cost								
<b>DOC. TOTAL</b>						\$0		

**Justification:**

TO MOVE BUDGET FOR SALARIES/POSITIONS THAT WERE HIRED FOR MORE THAN WHAT WAS BUDGETED FOR

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

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

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

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

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

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

Doc. ID: 008-000-1516-0004-1

Fund Type: General Fund / Capital Outlay / Debt Service

Adjustment Type: Increase

Fiscal Year: 2015-2016

Entity Name: Cimarron

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

Contact: Lawana Whitten, Business Manager

Total Approved Budget (Flowthrough):

Phone: 505-376-2445

Email: lwhitten@cimarronschools.org

<b>FLOWTHROUGH ONLY</b>	
Budget Period: Jul 1 2015 12:00AM	To: Jun 30 2016 12:00AM
A. Approved Carryover:	
B. Total Current Year Allocation:	
D. Total Funding Available:	

Revenue 22000.0000.11111 \$2,500

Fund	Function	Object	Program	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
22000 Athletics	1000 Instruction	53711 Other Charges	9000 Co-Curricular and Extra-Curricular Activities	0000 No Job Class	\$2,500	\$2,500	\$5,000	
					Sub Total	\$2,500		
					Indirect Cost			
					<b>DOC. TOTAL</b>	\$2,500		

**Justification:**

Had more cash balance at the end of the year than expected, need to budget \$ in current budget. Let coaches attend a training, due to more cash at end of year.

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

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

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

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

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

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

Doc. ID: 008-000-1516-0005-1

Fund Type: Direct Grant

Adjustment Type: Increase

Fiscal Year: 2015-2016

Entity Name: Cimarron

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

Contact: Lawana Whitten, Business Manager

Total Approved Budget (Flowthrough):

Phone: 505-376-2445

Email: lwhitten@cimarronschools.org

<b>FLOWTHROUGH ONLY</b>	
Budget Period: Jul 1 2015 12:00AM	To: Jun 30 2016 12:00AM
A. Approved Carryover:	
B. Total Current Year Allocation:	
D. Total Funding Available:	

Revenue 25153.0000.44301 \$7,600

Fund	Function	Object	Program	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
25153 Title XIX MEDICAID 3/21 Years	2400 Support Services-School Administration	51100 Salaries Expense	0000 No Program	1211 Coordinator/Su bject Matter Specialist		\$7,600	\$7,600	
					Sub Total	\$7,600		
					Indirect Cost			
					DOC. TOTAL	\$7,600		

**Justification:**

Increase due to larger cash balance at the end of the year than was expected. Moving Spec Ed Director from Operational to Medicaid.

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

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

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

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



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

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

Doc. ID: 008-000-1516-0006-M

Fund Type: Direct Grant

Adjustment Type: Maintenance

Fiscal Year: 2015-2016

Entity Name: Cimarron

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

Contact: Lawana Whitten, Business Manager

Total Approved Budget (Flowthrough):

Phone: 505-376-2445

Email: lwhitten@cimarronschools.org

<b>FLOWTHROUGH ONLY</b>	<b>Budget Period:</b> Jul 1 2015 12:00AM	<b>To:</b> Jun 30 2016 12:00AM
<b>A. Approved Carryover:</b>		
<b>B. Total Current Year Allocation:</b>		
<b>D. Total Funding Available:</b>		

Fund	Function	Object	Program	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
25233 Rural Education Achievem ent Program	1000 Instruction	52111 Educational Retirement	0000 No Program	0000 No Job Class	\$1,700	(\$100)	\$1,600	
25233 Rural Education Achievem ent Program	1000 Instruction	52315 Disability	0000 No Program	0000 No Job Class		\$60	\$60	
25233 Rural Education Achievem ent Program	1000 Instruction	52720 Workers Compensation Employer's Fee	0000 No Program	0000 No Job Class		\$40	\$40	
Sub Total						\$0		
Indirect Cost								
<b>DOC. TOTAL</b>						\$0		

**Justification:**

MAINTENANCE TO CLEAR OUT NEG. BALANCES FROM BUDGET

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

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

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

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

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

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

Doc. ID: 008-000-1516-0007-M

Fund Type: Direct Grant

Adjustment Type: Maintenance

Fiscal Year: 2015-2016

Entity Name: Cimarron

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

Contact: Lawana Whitten, Business Manager

Total Approved Budget (Flowthrough):

Phone: 505-376-2445

Email: lwhitten@cimarronschools.org

<b>FLOWTHROUGH ONLY</b>	<b>Budget Period:</b> Jul 1 2015 12:00AM	<b>To:</b> Jun 30 2016 12:00AM
<b>A. Approved Carryover:</b>		
<b>B. Total Current Year Allocation:</b>		
<b>D. Total Funding Available:</b>		

Fund	Function	Object	Program	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
25233 Rural Education Achievement Program	2100 Support Services-Students	52210 FICA Payments	0000 No Program	0000 No Job Class	\$426	(\$25)	\$401	
25233 Rural Education Achievement Program	2100 Support Services-Students	52720 Workers Compensation Employer's Fee	0000 No Program	0000 No Job Class		\$25	\$25	
Sub Total						\$0		
Indirect Cost								
<b>DOC. TOTAL</b>						\$0		

**Justification:**

MAINTENANCE TO CLEAR OUT NEG BALANCES FROM BUDGET

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

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

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

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

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

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

Doc. ID: 008-000-1516-0008-M  
Fund Type: Direct Grant

Adjustment Type: Maintenance

Fiscal Year: 2015-2016

Entity Name: Cimarron

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

Contact:

Total Approved Budget (Flowthrough):

Phone:

Email:

**FLOWTHROUGH ONLY**

Budget Period: Jul 1 2015 12:00AM

To: Jun 30 2016 12:00AM

A. Approved Carryover:

B. Total Current Year Allocation:

D. Total Funding Available:

Fund	Function	Object	Program	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
					Indirect Cost			
					DOC. TOTAL	\$0		

Void/Disapproval Reason: DID NOT USE

**Justification:**

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**

Name	Role	Date
Lawana Whitten		7/27/2015 12:58:56 PM

Voided

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: 008-000-1516-0009-T

Fund Type: Direct Grant

Adjustment Type: Transfer

Fiscal Year: 2015-2016

Entity Name: Cimarron

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

Contact: Lawana Whitten, Business Manager

Total Approved Budget (Flowthrough):

Phone: 505-376-2445

Email: lwhitten@cimarronschools.org

<b>FLOWTHROUGH ONLY</b>	
Budget Period: Jul 1 2015 12:00AM	To: Jun 30 2016 12:00AM
A. Approved Carryover:	
B. Total Current Year Allocation:	
D. Total Funding Available:	

Fund	Function	Object	Program	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
25233 Rural Education Achievem ent Program	1000 Instruction	53414 Other Services	0000 No Program	0000 No Job Class	\$6,200	(\$4,000)	\$2,200	
25233 Rural Education Achievem ent Program	2100 Support Services-Students	51300 Additional Compensation	0000 No Program	1217 Secretarial/Cleri cal/Technical Assistants	\$2,500	\$4,000	\$6,500	
Sub Total						\$0		
Indirect Cost								
<b>DOC. TOTAL</b>						\$0		

**Justification:**

TRANSFER FUNDS FROM 1000 TO THE 2000 .

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

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

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

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

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

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

Doc. ID: 008-000-1516-0010-M

Fund Type: General Fund / Capital Outlay / Debt Service

Adjustment Type: Maintenance

Fiscal Year: 2015-2016

Entity Name: Cimarron

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

Contact: Lawana Whitten, Business Manager

Total Approved Budget (Flowthrough):

Phone: 505-376-2445

Email: lwhitten@cimarronschools.org

<b>FLOWTHROUGH ONLY</b>	
Budget Period: Jul 1 2015 12:00AM	To: Jun 30 2016 12:00AM
A. Approved Carryover:	
B. Total Current Year Allocation:	
D. Total Funding Available:	

Fund	Function	Object	Program	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
31900 Ed. Technology Equipment Act	4000 Capital Outlay	57331 Fixed Assets (more than \$5,000)	0000 No Program	0000 No Job Class	\$50,000	(\$30,000)	\$20,000	
31900 Ed. Technology Equipment Act	4000 Capital Outlay	57332 Supply Assets (\$5,000 or less)	0000 No Program	0000 No Job Class	\$165,978	(\$120,000)	\$45,978	
31900 Ed. Technology Equipment Act	4000 Capital Outlay	53414 Other Services	0000 No Program	0000 No Job Class	\$50,000	\$150,000	\$200,000	
Sub Total						\$0		
Indirect Cost								
<b>DOC. TOTAL</b>						\$0		

**Justification:**

MOVE BUDGET TO CLEAR OUT NEGATIVE BALANCES

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

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

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

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

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

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

Doc. ID: 008-000-1516-0011-M

Fund Type: General Fund / Capital Outlay / Debt Service

Adjustment Type: Maintenance

Fiscal Year: 2015-2016

Entity Name: Cimarron

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

Contact: Lawana Whitten, Business Manager

Total Approved Budget (Flowthrough):

Phone: 505-376-2445

Email: lwhitten@cimarronschools.org

<b>FLOWTHROUGH ONLY</b>
<b>Budget Period:</b> Jul 1 2015 12:00AM <b>To:</b> Jun 30 2016 12:00AM <b>A. Approved Carryover:</b> <b>B. Total Current Year Allocation:</b> <b>D. Total Funding Available:</b>

Fund	Function	Object	Program	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
31100 Bond Building	4000 Capital Outlay	54500 Construction Services	0000 No Program	0000 No Job Class	\$3,907,292	(\$100,000)	\$3,807,292	
31100 Bond Building	4000 Capital Outlay	53414 Other Services	0000 No Program	0000 No Job Class	\$40,000	\$100,000	\$140,000	
Sub Total						\$0		
Indirect Cost								
<b>DOC. TOTAL</b>						\$0		

**Justification:**

MAINTENANCE TO MOVE BUDGET TO OTHER SERVICES

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

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

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

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

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

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

Doc. ID: 008-000-1516-0012-M

Fund Type: Direct Grant

Adjustment Type: Maintenance

Fiscal Year: 2015-2016

Entity Name: Cimarron

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

Contact: Lawana Whitten, Business Manager

Total Approved Budget (Flowthrough):

Phone: 505-376-2445

Email: lwhitten@cimarronschools.org

<b>FLOWTHROUGH ONLY</b>	
Budget Period: Jul 1 2015 12:00AM	To: Jun 30 2016 12:00AM
A. Approved Carryover:	
B. Total Current Year Allocation:	
D. Total Funding Available:	

Fund	Function	Object	Program	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
29102 Private Dir Grants (Categorical)	1000 Instruction	52220 Medicare Payments	0000 No Program	0000 No Job Class	\$1,245	(\$100)	\$1,145	
29102 Private Dir Grants (Categorical)	1000 Instruction	55817 Student Travel	1010 Regular Education (K-12) Programs	0000 No Job Class	\$25,343	(\$5,000)	\$20,343	
29102 Private Dir Grants (Categorical)	1000 Instruction	52720 Workers Compensation Employer's Fee	0000 No Program	0000 No Job Class		\$100	\$100	
29102 Private Dir Grants (Categorical)	1000 Instruction	53330 Professional Development	1010 Regular Education (K-12) Programs	0000 No Job Class		\$5,000	\$5,000	
Sub Total						\$0		
Indirect Cost								
<b>DOC. TOTAL</b>						\$0		

**Justification:**

TO CLEAR OUT NEGATIVE BALANCES IN BUDGET -AND MOVE MONEY TO CORRECT LOCATIONS

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

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

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

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

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

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

Doc. ID: 008-000-1516-0013-T  
Fund Type: Direct Grant

Adjustment Type: Transfer

Fiscal Year: 2015-2016

Entity Name: Cimarron

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

Contact: Lawana Whitten, Business Manager

Total Approved Budget (Flowthrough):

Phone: 505-376-2445

Email: lwhitten@cimarronschools.org

<b>FLOWTHROUGH ONLY</b>	<b>Budget Period:</b> Jul 1 2015 12:00AM	<b>To:</b> Jun 30 2016 12:00AM
<b>A. Approved Carryover:</b>		
<b>B. Total Current Year Allocation:</b>		
<b>D. Total Funding Available:</b>		

Fund	Function	Object	Program	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
29102 Private Dir Grants (Categorical)	1000 Instruction	55817 Student Travel	1010 Regular Education (K-12) Programs	0000 No Job Class	\$25,343	(\$728)	\$24,615	
29102 Private Dir Grants (Categorical)	2300 Support Services-General Administration	53330 Professional Development	0000 No Program	0000 No Job Class	\$1,172	\$728	\$1,900	
					Sub Total	\$0		
					Indirect Cost			
					DOC. TOTAL	\$0		

**Justification:**

TO MOVE BUDGET TO CORRECT LOCATION THAT DID NOT GET BUDGETED

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

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

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

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



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

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

Doc. ID: 008-000-1516-0014-D  
 Fund Type: Flowthrough

Adjustment Type: Decrease

Fiscal Year: 2015-2016

Entity Name: Cimarron

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

Contact: Lawana Whitten, Business Manager

Total Approved Budget (Flowthrough):

Phone: 505-376-2445

Email: lwhitten@cimarronschools.org

<b>FLOWTHROUGH ONLY</b>	
Budget Period: 07/01/2015	To: 06/30/2016
A. Approved Carryover:	
B. Total Current Year Allocation:	
D. Total Funding Available:	

Revenue 14000.0000,11111 (\$7,562)

Fund	Function	Object	Program	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
14000 Total Instructional Materials Sub-Fund	1000 Instruction	56107 Instructional Materials Credit - 50% Textbooks	1010 Regular Education (K-12) Programs	0000 No Job Class	\$32,748	(\$3,781)	\$28,967	
14000 Total Instructional Materials Sub-Fund	1000 Instruction	56111 Instructional Materials Cash - 50% Textbooks	1010 Regular Education (K-12) Programs	0000 No Job Class	\$32,749	(\$3,781)	\$28,968	
Sub Total						(\$7,562)		
Indirect Cost								
<b>DOC. TOTAL</b>						(\$7,562)		

**Justification:**

MORE BUDGET WAS SPENT THAN ANTICIPATED WHEN BUDGET WAS COMPLETED.

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

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

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

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

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

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

Doc. ID: 008-000-1516-0015-D

Fund Type: Direct Grant

Adjustment Type: Decrease

Fiscal Year: 2015-2016

Entity Name: Cimarron

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

Contact: Lawana Whitten, Business Manager

Total Approved Budget (Flowthrough):

Phone: 505-376-2445

Email: lwhitten@cimarronschools.org

<b>FLOWTHROUGH ONLY</b>	
Budget Period: Jul 1 2015 12:00AM	To: Jun 30 2016 12:00AM
A. Approved Carryover:	
B. Total Current Year Allocation:	
D. Total Funding Available:	

Revenue 26156.0000.11112 (\$2,820)

Fund	Function	Object	Program	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
26156 Turner Foundatio n	1000 Instruction	53711 Other Charges	1010 Regular Education (K- 12) Programs	0000 No Job Class	\$6,000	(\$2,820)	\$3,180	
Sub Total						(\$2,820)		
Indirect Cost								
<b>DOC. TOTAL</b>						(\$2,820)		

**Justification:**

MORE BUDGET WAS SPENT THAN WHAT WAS ANTICIPATED 14-15

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

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

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

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

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

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

Doc. ID: 008-000-1516-0016-IB

Fund Type: Flowthrough

Adjustment Type: Initial Budget

Fiscal Year: 2015-2016

Entity Name: Cimarron

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

Contact: Lawana Whitten, Business Manager

Total Approved Budget (Flowthrough):

Phone: 505-376-2445

Email: lwhitten@cimarronschools.org

<b>FLOWTHROUGH ONLY</b>	
Budget Period: 07/01/2015	To: 06/30/2016
A. Approved Carryover:	
B. Total Current Year Allocation:	
D. Total Funding Available:	

Revenue 27138.0000.11112 \$1,758

Fund	Function	Object	Program	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
27138 Incentives for School Impr Act PED	1000 Instruction	55819 Employee Travel - Teachers	1010 Regular Education (K- 12) Programs	0000 No Job Class		\$500	\$500	
27138 Incentives for School Impr Act PED	1000 Instruction	55815 Other Contract Services	1010 Regular Education (K- 12) Programs	0000 No Job Class		\$500	\$500	
27138 Incentives for School Impr Act PED	1000 Instruction	56118 General Supplies and Materials	1010 Regular Education (K- 12) Programs	0000 No Job Class		\$758	\$758	
Sub Total						\$1,758		
Indirect Cost								
<b>DOC. TOTAL</b>						\$1,758		

**Justification:**

ENTER BUDGET TO BRING TO CASH

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

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

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

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

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

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

Doc. ID: 008-000-1516-0017-D  
Fund Type: Direct Grant

Adjustment Type: Decrease

Fiscal Year: 2015-2016

Entity Name: Cimarron

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

Contact: Lawana Whitten, Business Manager

Total Approved Budget (Flowthrough):

Phone: 505-376-2445

Email: lwhitten@cimarronschools.org

<b>FLOWTHROUGH ONLY</b>
Budget Period: Jul 1 2015 12:00AM To: Jun 30 2016 12:00AM
A. Approved Carryover:
B. Total Current Year Allocation:
D. Total Funding Available:

Revenue 29102.0000.11112 (\$1,757)

Fund	Function	Object	Program	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
29102 Private Dir Grants (Categorical)	1000 Instruction	55817 Student Travel	1010 Regular Education (K-12) Programs	0000 No Job Class	\$25,343	(\$1,757)	\$23,586	
Sub Total						(\$1,757)		
Indirect Cost								
DOC. TOTAL						(\$1,757)		

Void/Disapproval Reason: INCREASE BAR NOT A DECREASE BAR

**Justification:**

TO BRING BUDGET DOWN TO CASH BALANCE

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.

<b>Approvals by Digital Signature</b>		
Name	Role	Date
Lawana Whitten		7/27/2015 3:13:04 PM

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: 008-000-1516-0018-1  
 Fund Type: Direct Grant

Adjustment Type: Increase

Fiscal Year: 2015-2016

Entity Name: Cimarron

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

Contact: Lawana Whitten, Business Manager

Total Approved Budget (Flowthrough):

Phone: 505-376-2445

Email: lwhitten@cimarronschools.org

<b>FLOWTHROUGH ONLY</b>	
Budget Period: Jul 1 2015 12:00AM	To: Jun 30 2016 12:00AM
A. Approved Carryover:	
B. Total Current Year Allocation:	
D. Total Funding Available:	

Revenue 29102.0000.11112 \$1,757

Fund	Function	Object	Program	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
29102 Private Dir Grants (Categorical)	1000 Instruction	55817 Student Travel	1010 Regular Education (K-12) Programs	0000 No Job Class	\$25,343	\$1,757	\$27,100	
Sub Total						\$1,757		
Indirect Cost								
<b>DOC. TOTAL</b>						\$1,757		

**Justification:**

INCREASE TO BRING BUDGET TO CASH BALANCE

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

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

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

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

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

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

Doc. ID: 008-000-1516-0019-D  
Fund Type: Flowthrough

Adjustment Type: Decrease

Fiscal Year: 2015-2016

Entity Name: Cimarron

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

Contact: Lawana Whitten, Business Manager

Total Approved Budget (Flowthrough):

Phone: 505-376-2445

Email: lwhitten@cimarronschools.org

<b>FLOWTHROUGH ONLY</b>
Budget Period: 07/01/2015 To: 06/30/2016
A. Approved Carryover:
B. Total Current Year Allocation:
D. Total Funding Available:

Fund	Function	Object	Program	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
					Indirect Cost			
					DOC. TOTAL	\$0		

Void/Disapproval Reason: DID NOT USE

**Justification:**

MAINTENANCE MOVE TO CORRECT FUND #'S

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		
Name	Role	Date
Lawana Whitten		7/28/2015 4:28:26 PM

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: 008-000-1516-0020-M  
 Fund Type: Flowthrough

Adjustment Type: Maintenance

Fiscal Year: 2015-2016

Entity Name: Cimarron

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

Contact: Lawana Whitten, Business Manager

Total Approved Budget (Flowthrough):

Phone: 505-376-2445

Email: lwhitten@cimarronschools.org

<b>FLOWTHROUGH ONLY</b>
Budget Period: 07/01/2015 To: 06/30/2016
A. Approved Carryover:
B. Total Current Year Allocation:
D. Total Funding Available:

*Do not delete*

Fund	Function	Object	Program	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
24106 Entitlement IDEA-B	2100 Support Services-Students	51100 Salaries Expense	2000 Special Programs	1211 Coordinator/Subject Matter Specialist	\$13,936	(\$13,936)		(0.64)
24106 Entitlement IDEA-B	2400 Support Services-School Administration	51100 Salaries Expense	0000 No Program	1112 Principals	\$19,085	(\$19,085)		(0.25)
24106 Entitlement IDEA-B	2100 Support Services-Students	51100 Salaries Expense	2000 Special Programs	1217 Secretarial/Clerical/Technical Assistants		\$13,936	\$13,936	0.64
24106 Entitlement IDEA-B	2400 Support Services-School Administration	51100 Salaries Expense	0000 No Program	1211 Coordinator/Subject Matter Specialist		\$19,085	\$19,085	0.25
Sub Total						\$0		
Indirect Cost								
<b>DOC. TOTAL</b>						\$0		

**Justification:**

MAINTENANCE TO MOVE TO CORRECT FUND #'S

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

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

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

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

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

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

Doc. ID: 008-000-1516-0021-M

Fund Type: Flowthrough

Adjustment Type: Maintenance

*Do Not do a JK*

Fiscal Year: 2015-2016

Entity Name: Cimarron

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

Contact: Lawana Whitten, Business Manager

Total Approved Budget (Flowthrough):

Phone: 505-376-2445

Email: lwhitten@cimarronschools.org

<b>FLOWTHROUGH ONLY</b>
Budget Period: 07/01/2015 To: 06/30/2016
A. Approved Carryover:
B. Total Current Year Allocation:
D. Total Funding Available:

Fund	Function	Object	Program	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
24109 Preschool IDEA-B	1000 Instruction	51100 Salaries Expense	0000 No Program	1416 Teachers- Other Instruction	\$9,542	(\$9,542)		(0.21)
24109 Preschool IDEA-B	1000 Instruction	51100 Salaries Expense	2000 Special Programs	1412 Teachers- Special Education		\$9,542	\$9,542	0.21
					Sub Total	\$0		
					Indirect Cost			
					DOC. TOTAL	\$0		

**Justification:**

TO CORRECT FUND 24109 TO CORRECT ACCOUNT

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

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

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

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



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

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

Doc. ID: 008-000-1516-0022-M

Fund Type: General Fund / Capital  
Outlay / Debt Service

Adjustment Type: Maintenance

Fiscal Year: 2015-2016

Entity Name: Cimarron

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

Contact: Lawana Whitten, Business Manager

Total Approved Budget (Flowthrough):

Phone: 505-376-2445

Email: lwhitten@cimarronschools.org

<b>FLOWTHROUGH ONLY</b>	<b>Budget Period:</b> Jul 1 2015 12:00AM	<b>To:</b> Jun 30 2016 12:00AM
	<b>A. Approved Carryover:</b>	
	<b>B. Total Current Year Allocation:</b>	
	<b>D. Total Funding Available:</b>	

Fund	Function	Object	Program	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
21000 Food Services	3100 Food Services Operations	52311 Health and Medical Premiums	0000 No Program	0000 No Job Class	\$12,974	(\$364)	\$12,610	
21000 Food Services	3100 Food Services Operations	51100 Salaries Expense	0000 No Program	1617 Food Service	\$22,736	\$364	\$23,100	
Sub Total						\$0		
<b>Indirect Cost</b>								
<b>DOC. TOTAL</b>						\$0		

**Justification:**

MOVE BUDGET FOR SALARIES

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

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

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

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

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

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

Doc. ID: 008-000-1516-0023-M  
Fund Type: Flowthrough

Adjustment Type: Maintenance

Fiscal Year: 2015-2016

Entity Name: Cimarron

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

Contact: Lawana Whitten, Business Manager

Total Approved Budget (Flowthrough):

Phone: 505-376-2445

Email: lwhitten@cimarronschools.org

<b>FLOWTHROUGH ONLY</b>	
Budget Period: 07/01/2015	To: 06/30/2016
A. Approved Carryover:	
B. Total Current Year Allocation:	
D. Total Funding Available:	

Fund	Function	Object	Program	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
27149 PreK Initiative	1000 Instruction	51100 Salaries Expense	1010 Regular Education (K- 12) Programs	1411 Teachers- Grades 1-12	\$40,000	(\$14,265)	\$25,735	
27149 PreK Initiative	1000 Instruction	51100 Salaries Expense	1010 Regular Education (K- 12) Programs	1711 Instructional Assistants- Grades 1-12		\$14,265	\$14,265	
Sub Total						\$0		
<b>Indirect Cost</b>								
<b>DOC. TOTAL</b>						\$0		

**Justification:**

MOVE BUDGET FOR SALARIES/AIDE

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

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

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

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

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

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

Doc. ID: 008-000-1516-0024-M

Fund Type: Flowthrough

Adjustment Type: Maintenance

Fiscal Year: 2015-2016

Entity Name: Cimarron

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

Contact: Lawana Whitten, Business Manager

Total Approved Budget (Flowthrough):

Phone: 505-376-2445

Email: lwhitten@cimarronschools.org

<b>FLOWTHROUGH ONLY</b>
<b>Budget Period:</b> 07/01/2015 <b>To:</b> 06/30/2016 <b>A. Approved Carryover:</b> <b>B. Total Current Year Allocation:</b> <b>D. Total Funding Available:</b>

Fund	Function	Object	Program	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
24106 Entitlement IDEA-B	1000 Instruction	52111 Educational Retirement	0000 No Program	0000 No Job Class	\$5,100	(\$2,500)	\$2,600	
24106 Entitlement IDEA-B	1000 Instruction	52311 Health and Medical Premiums	0000 No Program	0000 No Job Class	\$21,149	(\$15,150)	\$5,999	
24106 Entitlement IDEA-B	1000 Instruction	51100 Salaries Expense	2000 Special Programs	1412 Teachers-Special Education	\$11,626	\$4,295	\$15,921	
24106 Entitlement IDEA-B	1000 Instruction	51100 Salaries Expense	2000 Special Programs	1712 Instructional Assistants-Special Education	\$5,133	\$9,132	\$14,265	
24106 Entitlement IDEA-B	1000 Instruction	55915 Other Contract Services	1010 Regular Education (K-12) Programs	0000 No Job Class		\$2,223	\$2,223	
24106 Entitlement IDEA-B	1000 Instruction	56118 General Supplies and Materials	2000 Special Programs	0000 No Job Class		\$2,000	\$2,000	
Sub Total						\$0		
Indirect Cost								
<b>DOC. TOTAL</b>						\$0		

**Justification:**

MOVE SALARIES TO CORRECT ACCOUNT CODES NOT BUDGETED FOR

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

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

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

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

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

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

Doc. ID: 008-000-1516-0025-D

Fund Type: General Fund / Capital  
Outlay / Debt Service

Adjustment Type: Decrease

Fiscal Year: 2015-2016

Entity Name: Cimarron

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

Contact: Lawana Whitten, Business Manager

Total Approved Budget (Flowthrough):

Phone: 505-376-2445

Email: lwhitten@cimarronschools.org

<b>FLOWTHROUGH ONLY</b>	
Budget Period: Jul 1 2015 12:00AM	To: Jun 30 2016 12:00AM
A. Approved Carryover:	
B. Total Current Year Allocation:	
D. Total Funding Available:	

Revenue 31100.0000.11111 (\$114,925)

Fund	Function	Object	Program	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
31100 Bond Building	4000 Capital Outlay	54500 Construction Services	0000 No Program	0000 No Job Class	\$3,907,292	(\$114,925)	\$3,792,367	
Sub Total						(\$114,925)		
Indirect Cost								
<b>DOC. TOTAL</b>						(\$114,925)		

**Justification:**

TO BRING BUDGET TO BALANCE WITH CASH BALANCE.

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

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

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

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

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

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

Doc. ID: 008-000-1516-0026-IB

Fund Type: Flowthrough

Adjustment Type: Initial Budget

Fiscal Year: 2015-2016

Entity Name: Cimarron

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

Contact: Lawana Whitten, Business Manager

Total Approved Budget (Flowthrough):

Phone: 505-376-2445

Email: lwhitten@cimarronschools.org

<b>FLOWTHROUGH ONLY</b>	
Budget Period: 07/01/2015	To: 06/30/2016
A. Approved Carryover:	
B. Total Current Year Allocation:	
D. Total Funding Available:	

Revenue 24154.0000.44500 \$13,806

Fund	Function	Object	Program	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
24154 Teacher/ Principal Training & Recruiting	1000 Instruction	51100 Salaries Expense	1010 Regular Education (K- 12) Programs	1711 Instructional Assistants- Grades 1-12		\$5,905	\$5,905	0.22
24154 Teacher/ Principal Training & Recruiting	1000 Instruction	52111 Educational Retirement	0000 No Program	0000 No Job Class		\$1,495	\$1,495	
24154 Teacher/ Principal Training & Recruiting	1000 Instruction	53330 Professional Development	1010 Regular Education (K- 12) Programs	0000 No Job Class		\$2,000	\$2,000	
24154 Teacher/ Principal Training & Recruiting	1000 Instruction	53711 Other Charges	1010 Regular Education (K- 12) Programs	0000 No Job Class		\$3,406	\$3,406	
24154 Teacher/ Principal Training & Recruiting	1000 Instruction	55813 Employee Travel - Non- Teachers	1010 Regular Education (K- 12) Programs	0000 No Job Class		\$500	\$500	
24154 Teacher/ Principal Training & Recruiting	1000 Instruction	55819 Employee Travel - Teachers	1010 Regular Education (K- 12) Programs	0000 No Job Class		\$500	\$500	
					Sub Total	\$13,806		0.22
					<b>Indirect Cost</b>			
					<b>DOC. TOTAL</b>	\$13,806		

**Justification:**

15-16 INITIAL BUDGET 24154

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.









## Cimarron Municipal Schools

**Fund Balances**  
**Fiscal Year: 2015-2016**

Month: August  
 Year: 2015  
 Fund Type:

Include Cash Balance  
 FY End Report

<u>Fund</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Revenue</u>	<u>Expense</u>	<u>Transfers</u>	<u>Fund Balance</u>	<u>Cash Balance</u>	<u>Variance</u>
41000	DEBT SERVICES	\$619,242.24	\$24,028.11	(\$208.12)	\$0.00	\$643,062.23	\$643,062.23	\$0.00
43000	TOTAL ED. TECH. DEBT SERVICE SUBFUND	\$374,230.76	\$12,263.38	(\$107.16)	\$0.00	\$386,386.98	\$386,386.98	\$0.00
Grand Total:		\$7,326,251.59	\$513,940.00	(\$327,433.78)	\$0.00	\$7,512,757.81	\$7,512,248.99	\$508.82

End of Report

**NM State Treasurer's Office Investment Pool - LGIP**  
**JULY 2015**

	<u>Daily Net Yield</u>
7/1/15	.071
7/2/15	.11
7/3/15	.11
7/4/15	.11
7/7/15	.111
7/8/15	.111
7/9/15	.111
7/10/15	.111
7/11/15	.111
7/14/15	.112
7/15/15	.112
7/16/15	.112
7/17/15	.112
7/18/15	.112
7/21/15	.111
7/22/15	.113
7/23/15	.113
7/24/15	.106
7/25/15	.106
7/28/15	.104
7/29/15	.11
7/30/15	.106
7/31/15	.13

## CIMARRON MUNICIPAL SCHOOLS

**To:** Board Members  
**From:** Lawana Whitten  
**Date:** August 1, 2015  
**Re:** Variance explanations for July 31, 2015

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<b>11000 Operational</b>	Intra-Fund Loans paid that crossed fiscal years	<b>\$55,779.41</b>
<b>11000 Operational</b>	NMPSIA	<b>(\$25.00)</b>
<b>13000 Transportation</b>	NMPSIA	<b>\$0.71</b>
<b>24106 Entitlement IDEA B</b>	Intra-Fund Loans paid that crossed fiscal years	<b>(\$19,000.00)</b>
<b>24106 Entitlement IDEA B</b>	NMPSIA	<b>\$29.53</b>
<b>24109 Preschool IDEA B</b>	Intra-Fund Loans paid that crossed fiscal years	<b>(\$2,707.00)</b>
<b>24109 Preschool IDEA B</b>	NMPSIA	<b>(\$1.50)</b>
<b>24120 IDEA-B</b>	Intra-Fund Loans paid that crossed fiscal years	<b>(\$14,177.41)</b>
<b>24154 Title II</b>	Intra-Fund Loans paid that crossed fiscal years	<b>(\$6,400.00)</b>
<b>27114 NM Reads to Lead</b>	Intra-Fund Loans paid that crossed fiscal years	<b>(\$8,500.00)</b>
<b>27114 NM Reads to Lead</b>	Intra-Fund Loans paid that crossed fiscal years	<b>\$505.08</b>
<b>27193 Parent Advocacy</b>	Intra-Fund Loans paid that crossed fiscal years	<b>(\$4,995.00)</b>

**Intra-fund Loans are loans from Operational to Federal and State & Local to be paid back once request for reimbursement (RFR) have been received.**

**Loans will be paid in full in this fiscal year (14-15) for last year (13-14) as RFR were received in August.**

**It will show as a variance until the new year.**

8000 DISTRICT

8009 MVHS

8033 CES

8034 CHS

8036 CMS

8047 ENES

8048 ENMS

### Cimarron Municipal Schools

From Date: 7/1/2015 To Date: 7/31/2015

## HB 33 EXPENDITURE REPORT

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
31600.2300.53712.0000.008000.0000	COUNTY TAX COLLECTION COSTS	\$154.00	\$0.00	\$154.00	\$1.54	\$1.54	\$152.46	\$0.00	\$152.46	99.00%
	OBJECT: COUNTY TAX COLLECTION COSTS - 53712	\$154.00	\$0.00	\$154.00	\$1.54	\$1.54	\$152.46	\$0.00	\$152.46	99.00%
	FUNCTION: SUPPORT SERVICES-GENERAL ADMINISTRATION - 2300	\$154.00	\$0.00	\$154.00	\$1.54	\$1.54	\$152.46	\$0.00	\$152.46	99.00%
31600.4000.54500.0000.008000.0000	CONSTRUCTION SERVICES	\$53,905.00	\$0.00	\$53,905.00	\$0.00	\$0.00	\$53,905.00	\$0.00	\$53,905.00	100.00%
	OBJECT: CONSTRUCTION SERVICES - 54500	\$53,905.00	\$0.00	\$53,905.00	\$0.00	\$0.00	\$53,905.00	\$0.00	\$53,905.00	100.00%
	FUNCTION: FACILITIES ACQUISITION AND CONSTRUCTION - 4000	\$53,905.00	\$0.00	\$53,905.00	\$0.00	\$0.00	\$53,905.00	\$0.00	\$53,905.00	100.00%
	FUND: HB 33 - 31600	\$54,059.00	\$0.00	\$54,059.00	\$1.54	\$1.54	\$54,057.46	\$0.00	\$54,057.46	100.00%
<b>Grand Total:</b>		<b>\$54,059.00</b>	<b>\$0.00</b>	<b>\$54,059.00</b>	<b>\$1.54</b>	<b>\$1.54</b>	<b>\$54,057.46</b>	<b>\$0.00</b>	<b>\$54,057.46</b>	<b>100.00%</b>

End of Report

8000 DISTRICT

8009 MVHS

8033 CES

8034 CHS

8036 CMS

8047 ENES

8048 ENMS

HB 33

## Cimarron Municipal Schools

### DEPOSITS

Date Range:07/01/2015-07/31/2015

Deposit Number	Date	Memo	Cash/Other	Checks/Credit	Deposit Total
30927	07/27/2015	CCT - HB33	\$0.00	\$152.87	\$152.87
Total Deposits for Bank:		1	Total Amount:	\$0.00	\$152.87

CHECKS NONE

8000 DISTRICT

8009 MVHS

8033 CES

8034 CHS

8036 CMS

8047 ENES

8048 ENMS

### Cimarron Municipal Schools

From Date: 7/1/2015 To Date: 7/31/2015

## SB9 EXPENDITURE REPORT

Account Number	Description	Include pre encumbrance		Print accounts with zero balance			Filter Encumbrance Detail by Date Range			
		Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
31700.2300.53712.0000.008000.0000	COUNTY TAX COLLECTION COSTS	\$7,977.00	\$0.00	\$7,977.00	\$271.08	\$271.08	\$7,705.92	\$0.00	\$7,705.92	96.60%
	OBJECT: COUNTY TAX COLLECTION COSTS - 53712	\$7,977.00	\$0.00	\$7,977.00	\$271.08	\$271.08	\$7,705.92	\$0.00	\$7,705.92	96.60%
FUNCTION: SUPPORT SERVICES-GENERAL ADMINISTRATION - 2300		\$7,977.00	\$0.00	\$7,977.00	\$271.08	\$271.08	\$7,705.92	\$0.00	\$7,705.92	96.60%
31700.4000.53330.0000.008000.0000	PROFESSIONAL DEVELOPEMENT	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
	OBJECT: PROFESSIONAL DEVELOPEMENT - 53330	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
31700.4000.54315.0000.008000.0000	MAINTENANCE & REPAIR - BLDGS/GRNDS/EQUIPMENT	\$120,984.00	\$90,000.00	\$210,984.00	\$4,871.83	\$4,871.83	\$206,112.17	\$171,250.52	\$34,861.65	16.52%
31700.4000.54315.0000.008009.0000	MAINTENANCE & REPAIR - BLDGS/GRNDS/EQUIPMENT	\$115,000.00	(\$15,000.00)	\$100,000.00	\$0.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	100.00%
31700.4000.54315.0000.008033.0000	MAINTENANCE & REPAIR - BLDGS/GRNDS/EQUIPMENT	\$115,000.00	(\$15,000.00)	\$100,000.00	\$0.00	\$0.00	\$100,000.00	\$4,433.67	\$95,566.33	95.57%
31700.4000.54315.0000.008034.0000	MAINTENANCE & REPAIR - BLDGS/GRNDS/EQUIPMENT	\$115,000.00	(\$15,000.00)	\$100,000.00	\$0.00	\$0.00	\$100,000.00	\$10,275.24	\$89,724.76	89.72%
31700.4000.54315.0000.008036.0000	MAINTENANCE & REPAIR - BLDGS/GRNDS/EQUIPMENT	\$115,000.00	(\$15,000.00)	\$100,000.00	\$4,975.98	\$4,975.98	\$95,024.02	\$4,433.65	\$90,590.37	90.59%
31700.4000.54315.0000.008047.0000	MAINTENANCE & REPAIR - BLDGS/GRNDS/EQUIPMENT	\$115,000.00	(\$15,000.00)	\$100,000.00	\$395.81	\$395.81	\$99,604.19	\$10,429.22	\$89,174.97	89.17%
31700.4000.54315.0000.008048.0000	MAINTENANCE & REPAIR - BLDGS/GRNDS/EQUIPMENT	\$115,000.00	(\$15,000.00)	\$100,000.00	\$395.81	\$395.81	\$99,604.19	\$10,429.21	\$89,174.98	89.17%
OBJECT: MAINTENANCE & REPAIR - BLDGS/GRNDS/EQUIPMENT (SB9) - 54315		\$810,984.00	\$0.00	\$810,984.00	\$10,639.43	\$10,639.43	\$800,344.57	\$211,251.51	\$589,093.06	72.64%
31700.4000.54500.0000.008000.0000	CONSTRUCTION SERVICES	\$85,594.00	\$0.00	\$85,594.00	\$0.00	\$0.00	\$85,594.00	\$0.00	\$85,594.00	100.00%
31700.4000.54500.0000.008009.0000	CONSTRUCTION SERVICES	\$110,000.00	\$0.00	\$110,000.00	\$0.00	\$0.00	\$110,000.00	\$0.00	\$110,000.00	100.00%
31700.4000.54500.0000.008033.0000	CONSTRUCTION SERVICES	\$110,000.00	\$0.00	\$110,000.00	\$0.00	\$0.00	\$110,000.00	\$0.00	\$110,000.00	100.00%
31700.4000.54500.0000.008034.0000	CONSTRUCTION SERVICES	\$110,000.00	\$0.00	\$110,000.00	\$0.00	\$0.00	\$110,000.00	\$0.00	\$110,000.00	100.00%
31700.4000.54500.0000.008036.0000	CONSTRUCTION SERVICES	\$110,000.00	\$0.00	\$110,000.00	\$0.00	\$0.00	\$110,000.00	\$0.00	\$110,000.00	100.00%
31700.4000.54500.0000.008047.0000	CONSTRUCTION SERVICES	\$110,000.00	\$0.00	\$110,000.00	\$0.00	\$0.00	\$110,000.00	\$0.00	\$110,000.00	100.00%
31700.4000.54500.0000.008048.0000	CONSTRUCTION SERVICES	\$110,000.00	\$0.00	\$110,000.00	\$0.00	\$0.00	\$110,000.00	\$0.00	\$110,000.00	100.00%
	OBJECT: CONSTRUCTION SERVICES - 54500	\$745,594.00	\$0.00	\$745,594.00	\$0.00	\$0.00	\$745,594.00	\$0.00	\$745,594.00	100.00%
31700.4000.56118.0000.008000.0000	GENERAL SUPPLIES AND MATERIALS	\$15,000.00	(\$10,000.00)	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$2,000.00	\$3,000.00	60.00%
31700.4000.56118.0000.008033.0000	GENERAL SUPPLIES AND MATERIALS	\$7,000.00	\$0.00	\$7,000.00	\$217.95	\$217.95	\$6,782.05	\$0.00	\$6,782.05	96.89%
31700.4000.56118.0000.008034.0000	GENERAL SUPPLIES AND MATERIALS	\$7,000.00	\$10,000.00	\$17,000.00	\$479.00	\$479.00	\$16,521.00	\$10,854.57	\$5,666.43	33.33%
31700.4000.56118.0000.008036.0000	GENERAL SUPPLIES AND MATERIALS	\$7,000.00	\$0.00	\$7,000.00	\$328.00	\$328.00	\$6,672.00	\$0.00	\$6,672.00	95.31%
31700.4000.56118.0000.008047.0000	GENERAL SUPPLIES AND MATERIALS	\$7,000.00	\$0.00	\$7,000.00	\$0.00	\$0.00	\$7,000.00	\$0.00	\$7,000.00	100.00%
31700.4000.56118.0000.008048.0000	GENERAL SUPPLIES AND MATERIALS	\$7,000.00	\$0.00	\$7,000.00	\$0.00	\$0.00	\$7,000.00	\$0.00	\$7,000.00	100.00%
	OBJECT: GENERAL SUPPLIES AND MATERIALS - 56118	\$50,000.00	\$0.00	\$50,000.00	\$1,024.95	\$1,024.95	\$48,975.05	\$12,854.57	\$36,120.48	72.24%
31700.4000.57311.0000.008000.0000	VEHICLES GENERAL	\$200,000.00	\$0.00	\$200,000.00	\$0.00	\$0.00	\$200,000.00	\$0.00	\$200,000.00	100.00%
	OBJECT: VEHICLES GENERAL - 57311	\$200,000.00	\$0.00	\$200,000.00	\$0.00	\$0.00	\$200,000.00	\$0.00	\$200,000.00	100.00%
31700.4000.57331.0000.008000.0000	FIXED ASSETS (MORE THAN \$5,000)	\$32,000.00	\$0.00	\$32,000.00	\$0.00	\$0.00	\$32,000.00	\$6,333.26	\$25,666.74	80.21%
31700.4000.57331.0000.008009.0000	FIXED ASSETS (MORE THAN \$5,000)	\$28,000.00	\$0.00	\$28,000.00	\$0.00	\$0.00	\$28,000.00	\$0.00	\$28,000.00	100.00%
31700.4000.57331.0000.008033.0000	FIXED ASSETS (MORE THAN \$5,000)	\$28,000.00	\$0.00	\$28,000.00	\$0.00	\$0.00	\$28,000.00	\$0.00	\$28,000.00	100.00%

8000 DISTRICT

8009 MVHS

8033 CES

8034 CHS

8036 CMS

8047 ENES

8048 ENMS

### Cimarron Municipal Schools

Date Range:07/01/2015-07/31/2015

### Disbursement Detail Listing

### SB 9 BANK ACCOUNT

4625	07/08/2015	1001	MICHAEL B MARTINEZ	WORK AT ENEMS	31700.4000.54315.0000.008047.0000	LAWN WORK AT ENEMS	\$299.50	
4625	07/08/2015	1001	MICHAEL B MARTINEZ	WORK AT ENEMS	31700.4000.54315.0000.008048.0000	LAWN WORK AT ENEMS	\$299.50	
							Check Total:	\$599.00
4626	07/15/2015	1007	BENNETT'S LLC	15-C32274	31700.4000.54315.0000.008000.0000	(2015-2016) MONTHLY CYLINDER RENTAL	\$119.37	
							Check Total:	\$119.37
4627	07/15/2015	1007	PAUL'S PEST CONTROL	784194 07/13/15	31700.4000.54315.0000.008000.0000	(2015-2016) PEST CONTROL SERVICES FOR CEMS, CHS & ENEMS	\$471.44	
							Check Total:	\$471.44
4628	07/15/2015	1007	SPC OFFICE PRODUCTS	1306299-0 6/24-7/24	31700.4000.54315.0000.008000.0000	BIZHUB MONTHLY LEASE FOR (06/24/15-08/24/15)	\$2,791.70	
							Check Total:	\$2,791.70
4629	07/16/2015	1011	TRUDEGREE	2837	31700.4000.54315.0000.008036.0000	REMOVAL OF EXISTING A/C SYSTEM AT CEMS & COMPLETE INSTALLATION OF	\$4,975.98	
							Check Total:	\$4,975.98
4630	07/16/2015	1011	WEX BANK	41399115...	31700.4000.54315.0000.008047.0000	ENEMS GENERATOR	\$96.31	
4630	07/16/2015	1011	WEX BANK	41399115...	31700.4000.54315.0000.008048.0000	ENEMS GENERATOR	\$96.31	
							Check Total:	\$192.62
4631	07/20/2015	1015	Employee Vendor	CARB CLEANER	31700.4000.54315.0000.008000.0000	REIMBUREMENT OF CAN OF CARB CLEANER FOR PUSH MOWER FOR CHS LAWN	\$6.00	
							Check Total:	\$6.00
4632	07/20/2015	1015	PITNEY BOWES GLOBAL FINANCIAL SERVICES	8049133-JY15	31700.4000.54315.0000.008000.0000	(2015-2016) POSTAGE MACHINE LEASE ACCOUNT#8049133	\$60.07	
							Check Total:	\$60.07
4633	07/29/2015	1018	BURCO CHEMICAL & SUPPLY INC	9589	31700.4000.56118.0000.008033.0000	RESOLVE CARPET EXTRACTION CLEANER #REC 97161	\$217.95	
4633	07/29/2015	1018	BURCO CHEMICAL & SUPPLY INC	9589	31700.4000.56118.0000.008034.0000	TREND SETTER GALLON 4/CS	\$479.00	
4633	07/29/2015	1018	BURCO CHEMICAL & SUPPLY INC	9589	31700.4000.56118.0000.008036.0000	BASEBOARD SRIP AERO	\$189.00	
4633	07/29/2015	1018	BURCO CHEMICAL & SUPPLY INC	9589	31700.4000.56118.0000.008036.0000	19" BLACK STRIP PAD 5/CS #PAD 4019 BLA	\$69.50	

4633	07/29/2015	1018	BURCO CHEMICAL & SUPPLY	9589	31700.4000.56118.0000.008036.0000	19" RED BUFF PAD 5/CS #PAD	\$69.50
4634	07/29/2015	1018	PERI MUNROE-GARCIA	839162 07/13-24/15	31700.4000.54315.0000.008000.0000	(SUMMER 2015) CUSTODIAL SERVICES-CLEANING ROOMS AT ENEMS	Check Total: \$1,024.95 \$1,376.27
4635	07/29/2015	1018	RECORDS ACE HARDWARE	227305	31700.4000.54315.0000.008000.0000	(2015-2016) CIMARRON MAINTENANCE & REPAIRS	Check Total: \$1,376.27 \$46.98
							Check Total: \$46.98
							Bank Total: \$11,664.38

## Deposit Listing

Deposit Number	Date	Memo	Cash/Other	Checks/Credit	Deposit Total
30886	06/18/2015	CAPITAL IMPROVEMENTS SB9	\$0.00	\$12,624.00	\$12,624.00
30890	06/22/2015	CCT - SB9	\$0.00	\$103,857.14	\$103,857.14
Total Deposits :		2	Total Amount:	\$0.00	\$116,481.14



		\$5,000)									
31700.4000.57331.0000.008034.0000	FIXED ASSETS (MORE THAN \$5,000)	\$28,000.00	\$0.00	\$28,000.00	\$0.00	\$0.00	\$28,000.00	\$17,249.49	\$10,750.51	38.39%	
31700.4000.57331.0000.008036.0000	FIXED ASSETS (MORE THAN \$5,000)	\$28,000.00	\$0.00	\$28,000.00	\$0.00	\$0.00	\$28,000.00	\$0.00	\$28,000.00	100.00%	
31700.4000.57331.0000.008047.0000	FIXED ASSETS (MORE THAN \$5,000)	\$28,000.00	\$0.00	\$28,000.00	\$0.00	\$0.00	\$28,000.00	\$11,968.00	\$16,032.00	57.26%	
31700.4000.57331.0000.008048.0000	FIXED ASSETS (MORE THAN \$5,000)	\$28,000.00	\$0.00	\$28,000.00	\$0.00	\$0.00	\$28,000.00	\$11,968.00	\$16,032.00	57.26%	
OBJECT: FIXED ASSETS (MORE THAN \$5,000) - 57331		\$200,000.00	\$0.00	\$200,000.00	\$0.00	\$0.00	\$200,000.00	\$47,518.75	\$152,481.25	76.24%	
31700.4000.57332.0000.008000.0000	SUPPLY ASSETS (\$5,000 OR LESS)	\$58,000.00	\$0.00	\$58,000.00	\$0.00	\$0.00	\$58,000.00	\$0.00	\$58,000.00	100.00%	
31700.4000.57332.0000.008009.0000	SUPPLY ASSETS (\$5,000 OR LESS)	\$57,000.00	\$0.00	\$57,000.00	\$0.00	\$0.00	\$57,000.00	\$0.00	\$57,000.00	100.00%	
31700.4000.57332.0000.008033.0000	SUPPLY ASSETS (\$5,000 OR LESS)	\$57,000.00	\$0.00	\$57,000.00	\$0.00	\$0.00	\$57,000.00	\$2,550.00	\$54,450.00	95.53%	
31700.4000.57332.0000.008034.0000	SUPPLY ASSETS (\$5,000 OR LESS)	\$57,000.00	\$0.00	\$57,000.00	\$0.00	\$0.00	\$57,000.00	\$0.00	\$57,000.00	100.00%	
31700.4000.57332.0000.008036.0000	SUPPLY ASSETS (\$5,000 OR LESS)	\$57,000.00	\$0.00	\$57,000.00	\$0.00	\$0.00	\$57,000.00	\$2,600.00	\$54,400.00	95.44%	
31700.4000.57332.0000.008047.0000	SUPPLY ASSETS (\$5,000 OR LESS)	\$57,000.00	\$0.00	\$57,000.00	\$0.00	\$0.00	\$57,000.00	\$0.00	\$57,000.00	100.00%	
31700.4000.57332.0000.008048.0000	SUPPLY ASSETS (\$5,000 OR LESS)	\$57,000.00	\$0.00	\$57,000.00	\$0.00	\$0.00	\$57,000.00	\$0.00	\$57,000.00	100.00%	
OBJECT: SUPPLY ASSETS (\$5,000 OR LESS) - 57332		\$400,000.00	\$0.00	\$400,000.00	\$0.00	\$0.00	\$400,000.00	\$5,150.00	\$394,850.00	98.71%	
FUNCTION: FACILITIES ACQUISITION AND CONSTRUCTION - 4000		\$2,407,078.00	\$0.00	\$2,407,078.00	\$11,664.38	\$11,664.38	\$2,395,413.62	\$276,774.83	\$2,118,638.79	88.02%	
FUND: CAPITAL IMPROVEMENTS SB-9 - 31700		\$2,415,055.00	\$0.00	\$2,415,055.00	\$11,935.46	\$11,935.46	\$2,403,119.54	\$276,774.83	\$2,126,344.71	88.05%	
<b>Grand Total:</b>		<b>\$2,415,055.00</b>	<b>\$0.00</b>	<b>\$2,415,055.00</b>	<b>\$11,935.46</b>	<b>\$11,935.46</b>	<b>\$2,403,119.54</b>	<b>\$276,774.83</b>	<b>\$2,126,344.71</b>	<b>88.05%</b>	

End of Report

8000 DISTRICT

8009 MVHS

8033 CES

8034 CHS

8036 CMS

8047 ENES

8048 ENMS

### Cimarron Municipal Schools

Date Range:07/01/2015-07/31/2015

### Disbursement Detail Listing

### SB 9 BANK ACCOUNT

4625	07/08/2015	1001	MICHAEL B MARTINEZ	WORK AT ENEMS	31700.4000.54315.0000.008047.0000	LAWN WORK AT ENEMS	\$299.50	
4625	07/08/2015	1001	MICHAEL B MARTINEZ	WORK AT ENEMS	31700.4000.54315.0000.008048.0000	LAWN WORK AT ENEMS	\$299.50	
							Check Total:	\$599.00
4626	07/15/2015	1007	BENNETT'S LLC	15-C32274	31700.4000.54315.0000.008000.0000	(2015-2016) MONTHLY CYLINDER RENTAL	\$119.37	
							Check Total:	\$119.37
4627	07/15/2015	1007	PAUL'S PEST CONTROL	784194 07/13/15	31700.4000.54315.0000.008000.0000	(2015-2016) PEST CONTROL SERVICES FOR CEMS, CHS & ENEMS	\$471.44	
							Check Total:	\$471.44
4628	07/15/2015	1007	SPC OFFICE PRODUCTS	1306299-0 6/24-7/24	31700.4000.54315.0000.008000.0000	BIZHUB MONTHLY LEASE FOR (06/24/15-08/24/15)	\$2,791.70	
							Check Total:	\$2,791.70
4629	07/16/2015	1011	TRUDEGREE	2837	31700.4000.54315.0000.008036.0000	REMOVAL OF EXISTING A/C SYSTEM AT CEMS & COMPLETE INSTALLATION OF	\$4,975.98	
							Check Total:	\$4,975.98
4630	07/16/2015	1011	WEX BANK	41399115...	31700.4000.54315.0000.008047.0000	ENEMS GENERATOR	\$96.31	
4630	07/16/2015	1011	WEX BANK	41399115...	31700.4000.54315.0000.008048.0000	ENEMS GENERATOR	\$96.31	
							Check Total:	\$192.62
4631	07/20/2015	1015	Employee Vendor	CARB CLEANER	31700.4000.54315.0000.008000.0000	REIMBUREMENT OF CAN OF CARB CLEANER FOR PUSH MOWER FOR CHS LAWN	\$6.00	
							Check Total:	\$6.00
4632	07/20/2015	1015	PITNEY BOWES GLOBAL FINANCIAL SERVICES	8049133-JY15	31700.4000.54315.0000.008000.0000	(2015-2016) POSTAGE MACHINE LEASE ACCOUNT#8049133	\$60.07	
							Check Total:	\$60.07
4633	07/29/2015	1018	BURCO CHEMICAL & SUPPLY INC	9589	31700.4000.56118.0000.008033.0000	RESOLVE CARPET EXTRACTION CLEANER #REC 97161	\$217.95	
4633	07/29/2015	1018	BURCO CHEMICAL & SUPPLY INC	9589	31700.4000.56118.0000.008034.0000	TREND SETTER GALLON 4/CS	\$479.00	
4633	07/29/2015	1018	BURCO CHEMICAL & SUPPLY INC	9589	31700.4000.56118.0000.008036.0000	BASEBOARD SRIP AERO	\$189.00	
4633	07/29/2015	1018	BURCO CHEMICAL & SUPPLY INC	9589	31700.4000.56118.0000.008036.0000	19" BLACK STRIP PAD 5/CS #PAD 4019 BLA	\$69.50	

4633	07/29/2015	1018	BURCO CHEMICAL & SUPPLY	9589	31700.4000.56118.0000.008036.0000	19" RED BUFF PAD 5/CS #PAD	\$69.50
4634	07/29/2015	1018	PERI MUNROE-GARCIA	839162 07/13-24/15	31700.4000.54315.0000.008000.0000	(SUMMER 2015) CUSTODIAL SERVICES-CLEANING ROOMS AT ENEMS	Check Total: \$1,024.95 \$1,376.27
4635	07/29/2015	1018	RECORDS ACE HARDWARE	227305	31700.4000.54315.0000.008000.0000	(2015-2016) CIMARRON MAINTENANCE & REPAIRS	Check Total: \$1,376.27 \$46.98
							Check Total: \$46.98
							Bank Total: \$11,664.38

## Deposit Listing

Deposit Number	Date	Memo	Cash/Other	Checks/Credit	Deposit Total
30886	06/18/2015	CAPITAL IMPROVEMENTS SB9	\$0.00	\$12,624.00	\$12,624.00
30890	06/22/2015	CCT - SB9	\$0.00	\$103,857.14	\$103,857.14
Total Deposits :		2	Total Amount:	\$0.00	\$116,481.14

8000 DISTRICT

8009 MVHS

8033 CES

8034 CHS

8036 CMS

8047 ENES

8048 ENMS

Cimarron Municipal Schools

ED TECH EXPENDITURE REPORT

From Date: 7/1/2015 To Date: 7/31/2015

(BARS IN PLACE FOR NEGATIVE BALANCE)

Account Number	Description	Include pre encumbrance		Print accounts with zero balance			Filter Encumbrance Detail by Date Range			
		Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
31900.4000.53330.0000.008000.0000	PROFESSIONAL DEVELOPEMENT	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$806.40	\$4,193.60	83.87%
	OBJECT: PROFESSIONAL DEVELOPEMENT - 53330	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$806.40	\$4,193.60	83.87%
31900.4000.53414.0000.008000.0000	OTHER SERVICES	\$8,000.00	\$0.00	\$8,000.00	\$24,392.34	\$24,392.34	(\$16,392.34)	\$104,568.73	(\$120,961.07)	-1512.01%
31900.4000.53414.0000.008009.0000	OTHER SERVICES	\$7,000.00	\$0.00	\$7,000.00	\$2,000.00	\$2,000.00	\$5,000.00	\$22,920.00	(\$17,920.00)	-256.00%
31900.4000.53414.0000.008033.0000	OTHER SERVICES	\$7,000.00	\$0.00	\$7,000.00	\$0.00	\$0.00	\$7,000.00	\$349.00	\$6,651.00	95.01%
31900.4000.53414.0000.008034.0000	OTHER SERVICES	\$7,000.00	\$0.00	\$7,000.00	\$0.00	\$0.00	\$7,000.00	\$0.00	\$7,000.00	100.00%
31900.4000.53414.0000.008036.0000	OTHER SERVICES	\$7,000.00	\$0.00	\$7,000.00	\$0.00	\$0.00	\$7,000.00	\$0.00	\$7,000.00	100.00%
31900.4000.53414.0000.008047.0000	OTHER SERVICES	\$7,000.00	\$0.00	\$7,000.00	\$0.00	\$0.00	\$7,000.00	\$650.00	\$6,350.00	90.71%
31900.4000.53414.0000.008048.0000	OTHER SERVICES	\$7,000.00	\$0.00	\$7,000.00	\$0.00	\$0.00	\$7,000.00	\$0.00	\$7,000.00	100.00%
	OBJECT: OTHER SERVICES - 53414	\$50,000.00	\$0.00	\$50,000.00	\$26,392.34	\$26,392.34	\$23,607.66	\$128,487.73	(\$104,880.07)	-209.76%
31900.4000.56113.0000.008000.0000	SOFTWARE	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	100.00%
31900.4000.56113.0000.008009.0000	SOFTWARE	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	100.00%
31900.4000.56113.0000.008033.0000	SOFTWARE	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	100.00%
31900.4000.56113.0000.008034.0000	SOFTWARE	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	100.00%
31900.4000.56113.0000.008036.0000	SOFTWARE	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	100.00%
31900.4000.56113.0000.008047.0000	SOFTWARE	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	100.00%
31900.4000.56113.0000.008048.0000	SOFTWARE	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	100.00%
	OBJECT: SOFTWARE - 56113	\$35,000.00	\$0.00	\$35,000.00	\$0.00	\$0.00	\$35,000.00	\$0.00	\$35,000.00	100.00%
31900.4000.56118.0000.008000.0000	GENERAL SUPPLIES AND MATERIALS	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	100.00%
31900.4000.56118.0000.008009.0000	GENERAL SUPPLIES AND MATERIALS	\$8,000.00	\$0.00	\$8,000.00	\$0.00	\$0.00	\$8,000.00	\$7,660.00	\$340.00	91.50%
31900.4000.56118.0000.008033.0000	GENERAL SUPPLIES AND MATERIALS	\$4,000.00	\$0.00	\$4,000.00	\$0.00	\$0.00	\$4,000.00	\$326.60	\$3,673.40	91.84%
31900.4000.56118.0000.008034.0000	GENERAL SUPPLIES AND MATERIALS	\$4,000.00	\$0.00	\$4,000.00	\$0.00	\$0.00	\$4,000.00	\$0.00	\$4,000.00	100.00%
31900.4000.56118.0000.008036.0000	GENERAL SUPPLIES AND MATERIALS	\$4,000.00	\$0.00	\$4,000.00	\$0.00	\$0.00	\$4,000.00	\$0.00	\$4,000.00	100.00%
31900.4000.56118.0000.008047.0000	GENERAL SUPPLIES AND MATERIALS	\$4,000.00	\$0.00	\$4,000.00	\$0.00	\$0.00	\$4,000.00	\$0.00	\$4,000.00	100.00%
31900.4000.56118.0000.008048.0000	GENERAL SUPPLIES AND MATERIALS	\$4,000.00	\$0.00	\$4,000.00	\$0.00	\$0.00	\$4,000.00	\$0.00	\$4,000.00	100.00%
	OBJECT: GENERAL SUPPLIES AND MATERIALS - 56118	\$30,000.00	\$0.00	\$30,000.00	\$0.00	\$0.00	\$30,000.00	\$7,986.60	\$22,013.40	73.38%
31900.4000.57331.0000.008000.0000	FIXED ASSETS (MORE THAN \$5,000)	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	100.00%
	OBJECT: FIXED ASSETS (MORE THAN \$5,000) - 57331	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	100.00%
31900.4000.57332.0000.008000.0000	SUPPLY ASSETS (\$5,000 OR LESS)	\$27,978.00	\$0.00	\$27,978.00	\$0.00	\$0.00	\$27,978.00	\$0.00	\$27,978.00	100.00%
31900.4000.57332.0000.008009.0000	SUPPLY ASSETS (\$5,000 OR LESS)	\$23,000.00	\$0.00	\$23,000.00	\$0.00	\$0.00	\$23,000.00	\$0.00	\$23,000.00	100.00%
31900.4000.57332.0000.008033.0000	SUPPLY ASSETS (\$5,000 OR LESS)	\$23,000.00	\$0.00	\$23,000.00	\$0.00	\$0.00	\$23,000.00	\$0.00	\$23,000.00	100.00%
31900.4000.57332.0000.008034.0000	SUPPLY ASSETS (\$5,000 OR LESS)	\$23,000.00	\$0.00	\$23,000.00	\$0.00	\$0.00	\$23,000.00	\$0.00	\$23,000.00	100.00%
31900.4000.57332.0000.008036.0000	SUPPLY ASSETS (\$5,000 OR LESS)	\$23,000.00	\$0.00	\$23,000.00	\$0.00	\$0.00	\$23,000.00	\$0.00	\$23,000.00	100.00%

31900.4000.57332.0000.008047.0000	SUPPLY ASSETS (\$5,000 OR LESS)	\$23,000.00	\$0.00	\$23,000.00	\$0.00	\$0.00	\$23,000.00	\$0.00	\$23,000.00	100.00%
31900.4000.57332.0000.008048.0000	SUPPLY ASSETS (\$5,000 OR LESS)	\$23,000.00	\$0.00	\$23,000.00	\$0.00	\$0.00	\$23,000.00	\$0.00	\$23,000.00	100.00%
OBJECT: SUPPLY ASSETS (\$5,000 OR LESS) - 57332		\$165,978.00	\$0.00	\$165,978.00	\$0.00	\$0.00	\$165,978.00	\$0.00	\$165,978.00	100.00%
FUNCTION: FACILITIES ACQUISITION AND CONSTRUCTION - 4000		\$335,978.00	\$0.00	\$335,978.00	\$26,392.34	\$26,392.34	\$309,585.66	\$137,280.73	\$172,304.93	51.28%
FUND: ED. TECHNOLOGY EQUIPMENT ACT - 31900		\$335,978.00	\$0.00	\$335,978.00	\$26,392.34	\$26,392.34	\$309,585.66	\$137,280.73	\$172,304.93	51.28%
<b>Grand Total:</b>		<b>\$335,978.00</b>	<b>\$0.00</b>	<b>\$335,978.00</b>	<b>\$26,392.34</b>	<b>\$26,392.34</b>	<b>\$309,585.66</b>	<b>\$137,280.73</b>	<b>\$172,304.93</b>	<b>51.28%</b>

End of Report

8000 DISTRICT  
 8009 MVHS  
 8033 CES  
 8034 CHS  
 8036 CMS  
 8047 ENES  
 8048 ENMS

### Cimarron Municipal Schools

Date Range:07/01/2015-07/31/2015

#### Disbursement Detail Listing

#### EDUCATIONAL TECHNOLOGY BONDS BANK

1021	07/15/2015	1005	KIT CARSON TELECOM	223996	31900.4000.53414.0000.008000.0000	(2015-2016) MONTHLY INTERNET SERVICE AT ENEMS	\$1,481.09
						Check Total:	\$1,481.09
1022	07/15/2015	1005	TYLER TECHNOLOGIES INC	025-124328	31900.4000.53414.0000.008000.0000	(2015-2016) ANNUAL RENEWAL OF SERVICES, START: 01/JUL/2015, END:	\$22,911.25
						Check Total:	\$22,911.25
1023	07/20/2015	1013	RIVERSIDE TECHNOLOGIES INC	0064711-IN	31900.4000.53414.0000.008009.0000	MONTHLY MANAGED SERVICES (18 MONTHS)	\$2,000.00
						Check Total:	\$2,000.00
						Bank Total:	\$26,392.34

#### ED TECHNOLOGY TRUST

46	07/09/2015		CIMARRON MUNICIPAL SCHOOLS	V801189	31900.0000.45110.0000.000000.0000	SALE OF BOND	\$26,392.34
						Check Total:	\$26,392.34
						Bank Total:	\$26,392.34

#### Deposit Listing

30910	07/09/2015	BANK OF ABQ - 31900 - ED TECH BONDS RFR	\$0.00	\$26,392.34	\$26,392.34
Total Deposits for Bank:			1	Total Amount:	\$0.00
			\$0.00	\$26,392.34	\$26,392.34

Cimarron Municipal Schools  
 Personnel Announcements  
 August 2015

<b>Employee</b>	<b>Site</b>	<b>Position</b>	<b>Status</b>	<b>License</b>	<b>Supervisor</b>
Tiffany Airington	CHS	Teacher	New Hire		Letitia Martinez
Teddy Salazar	District	Cust/Maint Supervisor	New Hire		Adan Estrada
Amabel Tafoya	CEMS	Teacher	New Hire		Letitia Martinez
Alberta Martinez	CHS	.5 Sped Teacher	*Change		Letitia Martinez
	District	Athletic Director	*Addition		
	CHS	Lead Teacher	*Addition		
Julie Vigil	CEMS	Lead Teacher	*Addition		
Daelena Potter	District	Sped Director	*Addition		
Letitia Martinez	Cimarron	K-12 Principal	*Change		Adan Estrada
Steve Pompeo	CHS	Cust/Maintenance	New Hire		Letitia Martinez
Margaret Dissinger	CEMS	Long Term Sub-History	New Hire		Letitia Martinez
Rachelle Hill	CEMS/EN	.Art Teacher	New Hire		Letitia Martinez
Meredith Krenk	ENEMS	Sped EA	New Hire		Lee Mills

# **POLICY SERVICES**

# **ADVISORY**

Volume 12, Number 3

June 2015

## **CONTENTS**

Policy Advisory No. 115 -----GCCG – Professional / Support Staff Voluntary Transfer  
of Accrued Annual and Sick Leave  
-----GCCG-RA, RB – Professional / Support Staff Voluntary  
Transfer of Accrued Annual and Sick Leave  
-----GCCG-EA, EB, EC, ED – Professional / Support Staff  
Voluntary Transfer of Accrued Annual and Sick Leave

### **Policy Advisory Discussion**

**Policy Advisory No. 115. GCCG — Professional / Support Staff Voluntary Transfer of Accrued Annual and Sick Leave.** House Bill 403aa which passed in the first legislative session of 2015 directed New Mexico School Districts to implement policies pursuant to the statutory language that provide employees who earn annual or sick leave the opportunity to donate annual or sick leave to another employee for a medical emergency.

To begin the discussion of the transfer of annual and sick leave to another employee, Policy Services consulted United States Internal Revenue Services (IRS) rules and interpretations to determine how taxes on donated leave would be handled for federal tax purposes. In the process, a definition for a medical emergency was found as well as an IRS private letter response which explained the IRS position on transfer of leave in an organization. In a February 09, 2007, private letter response, the Internal Revenue Services Office of Associate Chief Counsel provided the following analysis on employment tax issues, which summarize the income issues raised by the transfer of leave, as described in New Mexico House Bill 403aa. A portion of that letter as applicable is found below:

***"Section 61 of the Code provides that, except as otherwise provided by law, gross income means all income from whatever source derived, including compensation for services.***

*Note:* This material is written for informational purposes only, and not as legal advice. You may wish to consult an attorney for further explanation.

*Policy Services*



*A basic principle of tax law is that a taxpayer's assignment to another person of his or her right to receive compensation for personal services does not relieve the taxpayer of the tax liability on the assigned income. See Lucas v. Earl, 281 U.S. 111, 50 S. Ct. 241, 74 L. Ed. 731 (1930), and Helvering v. Eubank, 311 U.S. 122, 61 S. Ct. 149, 85 L. Ed. 81, 1940-2 C.B. 209 (1940), 1940-2 C.B. 209. However, this general "assignment of income" rule does not apply to certain situations involving employer-sponsored leave plans. One situation involves bona fide employer-sponsored (medical) leave-sharing arrangements. Another involves certain qualified employer-sponsored major disaster leave-sharing plans.*

*The first exception to this general assignment of income rule involves the bona fide employer-sponsored (medical) leave-sharing arrangement described in Rev. Rule 90-29, 1990-1 C.B. 11. Under the plan in the ruling, employees who suffer medical emergencies may qualify to receive leave surrendered to the employer by other employees or leave deposited by its employees in an employer sponsored leave bank. The ruling holds that the amounts paid by the employer to a leave recipient pursuant to the plan are includable in the gross income of the recipient under § 61 of the Code as compensation for services provided by that recipient to the employer. Rev. Rule 90-29 further concludes that these amounts are considered "wages" for employment tax purposes, including the Federal Insurance Contributions Act ("FICA"), the Federal Unemployment Tax Act ("FUTA"), the Railroad Retirement Tax Act ("RRTA"), and the Railroad Unemployment Repayment Tax ("RURT"), and for income tax withholding purposes, unless otherwise excluded by a specific provision of the Code. The revenue ruling also holds that an employee who surrenders leave to the employer or deposits leave in the leave bank does not realize any income and incurs no deductible expense or loss either upon surrender or deposit of the leave or its use by the recipient employee.*

*Another exception involves qualified employer-sponsored major disaster leave-sharing plans such as plans that involve amounts paid pursuant to a leave-sharing plan to assist employees affected by a major disaster declared by the President of the United States. \*\*\*\*\*"*

IRS Rev. Rule 90-29, 1990-1 C.B. 11 describes a medical emergency for purposes of shifting of the tax burden as follows: "A '*medical emergency*' is defined under the plan as a *medical condition of the employee or a family member of the employee that will require the prolonged absence of the employee from duty and will result in a substantial loss of income to the employee because the employee will have exhausted all paid leave available apart from the leave-sharing plan.*"

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The above explanation and definition provide a base or starting point given that Federal Law and Rule supersede State law and Rule. The assignment of income doctrine is that except as otherwise provided by law, a taxpayer's assignment to another person of his or her right to receive compensation for personal services does not relieve the taxpayer of the tax liability on the assigned income. Rule 90-29 indicates the shift of tax burden from the donor to the recipient based on an employer sponsored leave plan. The three key elements therefor, are an employee controlled donation of leave plan, a transfer of leave time in dollar amounts, and adhering to the definition of medical emergency as approved in Rule 90-29.

**Rule 90-29** provides that in leave sharing:

- The assignment of income doctrine is that except as otherwise provided by law, a taxpayer's assignment to another person of his or her right to receive compensation for personal services does not relieve the taxpayer of the tax liability on the assigned income.
- Rule 90-29 provides that an employee who suffers a medical emergency as defined in the law may qualify to receive leave surrendered to the employer by other employees or deposited by its employees in an employer sponsored leave bank.
- a written application describing the medical emergency must be submitted to the employer by or on behalf of the employee requesting additional paid leave under the leave-sharing plan.
- The rule further indicates that the amounts paid by the employer to a leave recipient through the plan are included in the gross income of the recipient and not that of the donor of the leave.
- The applicant must have exhausted all of his or her paid leave to receive leave sharing.
- Payments of donated leave, must be made on a dollar for dollar value basis and converted from the donor to the recipients normal rate of compensation.
- The leave sharing plan by the employer must have restrictions on the amount of leave that can be surrendered and the manner in which leave will be granted to eligible leave recipients.

These major provisions of Revised Rule 90-29 must guide the preparation of a policy implementing House Bill 403 in order that the employee who surrenders the leave is not held responsible for the tax liability of the surrendered wages.

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**Disability Insurance paid for by the employer may be available in some districts** for non work related injuries. Given this possibility and the fact that both the federal rule and House Bill 403 require restrictions on the amount of leave that can be surrendered and the amount of leave granted, a reasonable amount of leave should be retained by any possible donor.

Under the employer paid for New Mexico State Disability Insurance plan short term disability payments over a twenty-four (24) week period require a twenty-eight (28) day elimination period while the recipient is unable to work in order to qualify. Long term disability may begin following the short term disability period and continue for a two year period. Districts should determine if they have disability insurance available through employer payment, and if so, should have any potential donor maintain the twenty-eight (28) days needed to cover the elimination period for short term disability.

Even lacking the disability insurance program it would be prudent to require potential staff donors to maintain a similar amount as that required for short term disability, if possible, to cover any personal or family illnesses of an extensive nature. Policy Services would suggest that districts contact their insurance provider to determine what the cost might be to participate in the State of New Mexico Disability Insurance Program. The cost may be comparable to allowing a donated leave policy or unlimited leave accumulation as it relates to future budget obligations. The district should keep in mind that accumulated leave can be quantified into dollars and should be budgeted as an expense item.

**House Bill 403**, in its major provisions, requires the school district to have policies that:

- Provide for donation of leave in the case of a medical emergency.
- Only a reasonable amount of leave may be donated annually and a minimum amount of leave must be maintained in the donor's account.
- Donations may be limited to donation to employees within an organizational unit.
- The application process must include;
  - A method of soliciting donated leave;
  - Documentation of the identity of the donor and recipient of leave;
  - A certified document by a health care provider that describes the nature, severity and anticipated duration of the emergency medical condition of the recipient, and that includes a statement that the recipient is unable to work all or a portion of the recipients work hours, and
  - Other information the employing agency may reasonably require.

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- Those requesting leave shall first use all annual, sick and personal day leave that the employee has accrued and any compensatory time due prior to receiving donated leave.
- The conversion of the value of the donor's leave based on the donor's hourly rate of pay to hours of leave for the recipient based on the recipient's hourly rate of pay; and
- All unused donated leave shall revert to the donating employees on a prorated basis.

House Bill 403 further provides that if any provision of the bill conflicts with a properly negotiated current collective bargaining agreement, the provisions shall not apply.

House Bill 403 dictates that school district's provide policy that implements statements in the law. In the following recommended policy, regulations and exhibits, Policy Services will include those State law statements as well as the intent of the IRS in their interpretation of how a plan can be implemented so as to shift the taxable burden of the transferred leave to the recipient. Policy Services will follow the express intent of H.B. 403 that the policy be a transfer of annual and sick leave. The IRS does recognize a banked leave policy not spoken to in H.B. 403 but it must be similarly structured to assure compliance with Rule 90-29.

### **Recommendation**

The Policy , **GCCG–Professional / Support Staff Voluntary Transfer of Accrued Annual and Sick Leave** as recommended for adoption has been prepared to meet the needs of each school district, to provide financial stability and to provide guidelines to prevent unnecessary expenses that would affect the budget for educating children. As such, the authorized limit, by policy, on the amounts of leave to be retained by the donor, the amount transferred, and the amount of leave allowed are set in policy. These limits are not specified in the legislation though limits are a requirement of the statute and the IRS rule. Each school district can establish these limits as they see fit. The same holds true for the limit to the contract year for authorized use of the transferred leave. The district may override this limitation to the contract year feature of the policy should they see fit, but must recognize that establishing a limit to the districts financial liability is a prudent practice. Again, the district must use caution since the district is not only providing transferred leave to an employee who will be absent, but the district must also, in most cases, provide payment to the replacement for that person during the absence, an expense which is in addition to the leave. In the case of long term absence this could be a substantial figure not typically budgeted.

House Bill 403 permits but does not require, that donations of leave may be limited to employees within an organizational unit. This was incorporated into the recommended policy to avoid undue pressure on subordinates to donate to supervisory employees. It also avoids the problem of employees with much higher wages soliciting for leave support among hourly wage employees given that the leave payments are converted into hourly wages as

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earned from the donor and are paid in hourly or daily wages as earned by the recipient. Also, limiting donations within organizational units, discourages the soliciting of favor by subordinate employees through donation of leave. This may be particularly important in that the names of the donor and recipient are required and these will be associated in the application process and when leave is returned to donors' prorata when not used.

The application process per House Bill 403 requires documentation of the identity of the donor and recipient of the leave. This may create a privacy issue should the district name the individual in the posting of a request for donations or reveal who the donor is to the recipient. To keep liability to a minimum regarding the recipient, a signed statement allowing the use of the recipients name is included in one of the exhibits. If the district does not reveal the name of the recipient or the donor, if that is possible, then it may be able to drop the limitation based on donations by organizational units or make the limit less constraining. By observation, Policy Services has noted that keeping the names of both donor and recipient private is difficult if at all possible.

One major consideration is that the IRS specifically requires use of their definition of Medical Emergency. The IRS has in multiple letters of interpretation disallowed expansion of this definition. Another part of the recommended policy was that the decision to allow the donation and receipt of the transfer rests with the School District as an employer controlled leave program. This is accomplished through the directions given by the board in policy to the Superintendent for selection of recipients. The IRS has approved the procedure for transfer of leave based on that transfer being by the employee to the employer who then approves the use by an eligible employee as found in the plan. This is primary to shift the tax liability from donor to recipient. The policy provides for this by indicating the eligibility requirements to be considered by a Superintendent appointed committee and placing the final decision with the Superintendent who represents the district.

Below you will find a policy that defines medical emergency, limits the donations, provides for the notice and receipt, and eligibility for donated leave. Regulations are provided specifying the application content and establishing the screening committee. Forms are provided as exhibits for requesting transferring of leave, certification by the health care professional of medical emergency, authorization to disclose health information, and donation of leave.

To assist the district in making the final determination for policy the four following questions should be answered and the results submitted with the adoption of the policy:

What amount of accrued annual leave and sick leave is to be retained in accrual by the donating employee? Annual \_\_\_\_\_ Sick Leave (or equivalent) \_\_\_\_\_ or Both \_\_\_\_\_

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What amount of accrued annual leave and sick leave may be donated by an individual employee? Combined Annual and Sick Leave (or equivalent) to be donated \_\_\_\_\_

Do you wish to limit donations by organizational unit as suggested? Yes \_\_\_\_\_ No \_\_\_\_\_ If no what is your determination: Example professional and support staff to be separate. \_\_\_\_\_

Do you wish to limit the donations to allow recipient leave to be for the current contract year? Yes \_\_\_\_\_ No \_\_\_\_\_ If no what limit will you place on the amount of donated leave for an individual? \_\_\_\_\_

With the answers to these four (4) questions a date of adoption and the complete name, address, and phone number of the person to whom the request is to be sent, the policy can be personalized to your district's needs and still comply with the requirements of the House bill and IRS rule.

Please note that an asterisk (\*) was used in the policy and other documents following lines that may involve the change of the information found in the recommended documents per answers to the above questions.

### **Cautions related to current negotiated leave policies allowing for Transfer of Leave.**

Policy Services has done almost sixty (60) reviews of local school district policies since 2004 and has read or reviewed the negotiated agreements for those districts who had them at the time of review. If the district had a negotiated leave transfer or leave bank policy at the time that was included in the policy manual, it was not copyrighted nor approved by Policy Services. At that time, there were no provisions in New Mexico law for such a policy nor were the financial responsibilities, as found in *Rev. Rule 90-29, 1990-1 C.B. 11* considered. The most noticeable issue in the negotiated agreements reviewed was the tendency to have the decision as to who would receive the leave vested in a committee, not the district or its administrative representative, therefore making it other than a district plan. Another issue found in the negotiated agreements regarding donated leave or a leave bank was that many districts used a leave day as equivalent for any level of employee contrary to the dollar for dollar requirement in the rule. Other issues may also exist.

Policy Services would therefore provide warning that should the Internal Revenue Service review the current policies or negotiated agreements in many of the State of New Mexico School Districts, whether negotiated or employer sponsored, it is likely that they would be determined not to comply with the rule cited and therefore put the leave donors at risk of having to pay the tax requirements on the wages donated.

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*Policy Services*

**Materials of a legal nature in support of this advisory may be found following the text of the Policies below.** If you have any questions, or requests call Policy Services at (505) 469-0193 or E-mail Dr. Donn Williams, Policy Services Director at [nmsbapolicy@cox.net].

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*Policy Services*

# Advisory 115

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*Policy Services*



## PROFESSIONAL / SUPPORT STAFF VOLUNTARY TRANSFER OF ACCRUED ANNUAL OR SICK LEAVE

The District recognizes the existence of circumstances under which non-job-related, seriously incapacitating, and extended illnesses and injury may exhaust accrued leave of employees. To provide some measure of relief in such situations, a limited mechanism, based upon voluntary transfer of accrued annual or sick leave, is established. The mechanism will be termed transfer of accrued annual or sick leave for a medical emergency. The definition of a 'medical emergency' will be as follows: A medical condition of the employee or a family member of the employee that will require the prolonged absence of the employee from duty and will result in a substantial loss of income to the employee because the employee will have exhausted all paid leave available apart from the leave-sharing plan.

### ***Limits to Donations:***

- The donated leave will be limited to annual leave or sick leave (sick leave will be any paid leave that the district, by policy, allows to be used for that purpose).
- Donations will be limited by organizational structure to prevent undue influence and conflict of interest issues. \*
  - Employees who are licensed (certificated) professional educators shall be limited to donating leave for use by those who are licensed (certificated) professional educators.
  - Other employees (support staff) shall be limited to donating leave for use by other support staff.
  - Central office and building level professional staff supervisory personnel may only donate to other professional staff supervisory employees.
- The person donating may only donate already accrued leave up to twenty (20) days and shall maintain in accrued leave at least twenty-eight (28) days of sick leave (or the equivalent) at the time of the donation. \*
- Donations will be by accrued days of leave, using either the donor's current daily wages or hourly wages earned for each donated day. The recipient shall receive the the donation converted to the daily wages they currently earn.
- All donations shall be for the current contract year and shall not exceed that period based upon the current contract earnings of the person to whom the donation is made.  
\*

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*Policy Services*

- All donations shall be on behalf of a specific recipient with the donation made to the district plan for transfer of leave based upon a medical emergency.
- All unused donated leave shall revert to the donating employees on a prorated basis.

***Notice and receipt of donations .***

- Notice of need for leave donations will be posted by need for licensed professional staff, central office and building level professional supervisory staff, and support staff including the name of the individual. (\*)
- Posting will be by placing the notice of need at the central office, and by the mailboxes used for staff members of the district.
- Forms will be provided on which employees may make their donations known to the district office.

***Eligibility ( for use of transferred leave ).*** The approved applicant shall:

- Be a full-time employee (an employee eligible to earn sick leave).
- Have a "medical emergency" as defined in this policy.
- Have exhausted all earned/accrued leave of any nature or kind including compensatory time and be eligible for an unpaid leave of absence.
- Not be eligible at the time of request for disability benefits, including but not limited to Social Security.
- Be one whose return to duty is projected to occur no later than the beginning of their next contract year. \*
- Submit an application, which shall be received by the District office at least ten (10) days prior to the beginning of the applicant's unpaid leave status, when practicable.

***Determining eligibility:***

- The Superintendent shall appoint an advisory committee consisting of at a minimum, one health education professional, one support staff member, one licensed teacher and one professional supervisory person to review the applications and make a recommendation to the Superintendent.
- The Superintendent shall receive the applications and make the final determination of eligibility using the criterion of eligibility and in consideration of the recommendation of the advisory committee.

<p><i>Note:</i> This material is written for informational purposes only, and not as legal advice. You may wish to consult an attorney for further explanation.</p>
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*Policy Services*

No continuing rights are established by this policy. In compliance with established procedure, the Governing Board reserves the right to modify, change, or delete any policy in accord with its own guidelines. An appeal of the decision of the Superintendent may only be taken using the Staff Grievance Policy GBK.

*Adopted:* date of manual adoption

LEGAL REF.: To be announced

CROSS REF.: GBK - Staff Grievance  
GCC - Professional / Support Staff Leaves and Absences  
GDC - Support Staff Leaves and Absences

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**REGULATION****REGULATION****PROFESSIONAL / SUPPORT STAFF VOLUNTARY  
TRANSFER OF ACCRUED ANNUAL OR SICK LEAVE****(Application Screening)**

The application must be in writing.

The application must be supported by a certified document by a health care provider that describes the nature, severity, and anticipated duration of the emergency medical condition of the recipient and that includes a statement that the recipient is unable to work all or a portion of the recipient's work hours.

The application should be received by the District office prior to the applicant beginning unpaid leave status.

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*Policy Services*

**REGULATION****REGULATION****PROFESSIONAL / SUPPORT STAFF VOLUNTARY  
TRANSFER OF ACCRUED ANNUAL OR SICK LEAVE****(Application Screening Committee)**

A committee consisting of at a minimum one health education professional, one licensed teacher, one support staff member, and one professional supervisory person as appointed by the Superintendent are to review the applications and make a recommendation to the Superintendent who will approve or deny the leave. The applications are to be reviewed in accord with the guidelines found in policy and as presented below:

The approved applicant shall:

- Be a full-time employee (an employee eligible to earn sick leave).
- Have a "medical emergency" as defined in this policy.
- Have exhausted all earned/accrued leave of any nature or kind including compensatory time and be eligible for an unpaid leave of absence.
- Not be eligible for disability benefits, including but not limited to Social Security.
- Be one whose return to duty is projected to occur no later than the beginning of their next contract year. \*
- Submit an application, which shall be received by the District office at least ten (10) days prior to the beginning of the applicant's unpaid leave status, when practicable.

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*Policy Services*



\_\_\_\_\_  
Administrator Signature if Employee unable to sign

**DATES OF TRANSFERRED LEAVE REQUESTED**

I request leave from \_\_\_\_\_ to \_\_\_\_\_

I request a reduced schedule on the following dates \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

I request intermittent leave according to the following schedule \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

The total number of days of Transferred Leave that I request is \_\_\_\_\_

**EMPLOYEE STATEMENT**

I agree to return to work on \_\_\_\_\_. If circumstances change such that I will not be able to return to work on that date, I agree to notify my supervisor within two days with updated leave information and will submit an updated health care professional's statement to the Leave Administrator.

Signature \_\_\_\_\_ Date \_\_\_\_\_

**TO BE COMPLETED BY THE TRANSFER LEAVE ADMINISTRATOR**

Prior transfer leave request confirmed by date \_\_\_\_\_

Leave is  Approved  Denied for the following reason(s): \_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
Administrator Signature Date

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*Policy Services*

**EXHIBIT**

**EXHIBIT**

**PROFESSIONAL / SUPPORT STAFF VOLUNTARY  
TRANSFER OF ACCRUED ANNUAL OR SICK LEAVE**

**EMPLOYEE TRANSFER LEAVE PROGRAM STATEMENT OF HEALTH CARE  
PROFESSIONAL**

**After completing this form, please send to:**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Name of Patient \_\_\_\_\_  
Last First MI

If the patient is not an employee of the District above  
what is the relationship to the employee \_\_\_\_\_

Please answer the following questions (attach additional pages if necessary):

1. Describe the nature of the illness/injury (diagnosis) \_\_\_\_\_
2. State the approximate date the illness/injury commenced, and the probable duration of the illness/injury (and also the probable duration of the patient's present incapacity , if different).  
\_\_\_\_\_
3. Will it be necessary for the patient to be on an intermittent or a less than full schedule as a result of the illness/injury (including for treatment described in item 6 below)?  
Yes \_\_\_\_\_ No \_\_\_\_\_

If yes, give the estimated date of return to full-time work  
or a normal schedule. \_\_\_\_\_

4. If the patient will be absent from a full schedule because of treatment of the illness/injury on an intermittent or part-time basis, provide an estimate of the

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probable number of and interval between such treatments, actual or estimated dates of treatment if known, and period required for recovery, if any.

---

5. If any of these treatments will be provided by another provider of health services (e.g. physical therapist), please state the nature of the treatments. \_\_\_\_\_

6. Is it necessary for the patient to be absent from work for treatment?

Yes \_\_\_\_\_ No \_\_\_\_\_

7. What is the date you first required the patient to begin treatment for the illness or injury? \_\_\_\_\_

This is to certify that this patient has suffered a medical condition that will require the patient to take a prolonged absence from performing his/her normal duties or in the alternative requires a family member of the patient as care taker to take a prolonged absence from their duties to assist in the care of the patient during treatment and recovery.

\_\_\_\_\_  
Health Care Provider Signature

\_\_\_\_\_  
Name (please print)

\_\_\_\_\_  
Date

\_\_\_\_\_  
Street or Box Address

\_\_\_\_\_  
City

\_\_\_\_\_  
State

\_\_\_\_\_  
ZIP

\_\_\_\_\_  
Telephone Number

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I understand that authorizing the disclosure of this health information is voluntary. I can refuse to sign this authorization. I understand that I may inspect or copy the information to be used or disclosed. If I have questions about disclosure of my health information, I can contact the Superintendent of Schools.

---

Signature of Employee

---

Date

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**EXHIBIT**

**EXHIBIT**

**PROFESSIONAL / SUPPORT STAFF VOLUNTARY  
TRANSFER OF ACCRUED ANNUAL OR SICK LEAVE**

**Request to donate annual or sick leave**

Name \_\_\_\_\_

Date of Application \_\_\_\_\_

Mailing Address \_\_\_\_\_  
Street or Box Number City State Zip

(\_\_\_\_) \_\_\_\_\_  
Home Phone Number Work Location Job Title

I request that annual or sick leave be transferred to the leave account of an approved leave recipient (name if applicable) [\_\_\_\_\_] under the Transfer of Annual or Sick Leave Policy of this District.

As of the date indicated below I have enough leave accrued to my account to cover the transfer request in accord with the requirements of the District Policy. The amount of annual and sick leave I am transferring also does not reduce my accrued leave below that allowed by policy.

I understand that my decision to transfer leave is not revocable. If a sufficient balance of unused leave remains after the recipient's medical emergency has terminated, I will have a pro-rated share returned to me during either the current leave year or the following leave year.

I have not been directly or indirectly intimidated, threatened or coerce, or promised any benefit by any employee for the purpose of donating or using leave.

Conditions and Limitations to Donations:

- The donated leave will be limited to annual leave or sick leave (sick leave will be any paid leave that the district, by policy, allows to be used for that purpose).
- Donations will be limited by organizational structure and to prevent undue influence and conflict of interest issues. \*

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- Employees who are licensed (certificated) professional educators shall be limited to donating leave for use by those who are licensed (certificated) professional educators.
  - Other employees (support staff) shall be limited to donating leave for use by other support staff.
  - Central office and building level professional staff supervisory personnel may only donate to other professional staff supervisory employees.
- The person donating may only donate already accrued leave and shall maintain in accrued leave at least twenty-eight (28) days of annual/sick leave (or the equivalent) at the time of the donation. \*
  - Donations will be by accrued days of leave, using either the donor's current daily wages or hourly wages earned for each donated day. The recipient shall receive the the donation converted to the daily wages they currently earn.
  - All donations shall be for the then current contract year and shall not exceed that period based upon the current contract earnings of the person to whom the donation is made. \*
  - All donations shall be on behalf of a specific recipient with the donation made to the district plan for transfer of leave based upon a medical emergency.
  - All unused donated leave shall revert to the donating employees on a prorated basis.

---

Signature of Employee

---

Date

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## RELEVANT SUPPORT MATERIALS

### REVENUE RULE 90-29

1990-1 C.B. 11, 1990-15 I.R.B. 5.

Internal Revenue Service  
Revenue Ruling

### AMOUNTS PAID BY AN EMPLOYER PURSUANT TO A LEAVE-SHARING PLAN

Published: April 9, 1990

Section 61. - Gross Income Defined, 26 CFR 1.61-2: Compensation for services, including fees commissions, and similar items.

Amounts paid by an employer pursuant to a leave-sharing plan. Amounts paid by an employer pursuant to a leave-sharing plan are includible in the gross income of the recipient as compensation for services provided by the recipient to the employer and are wages for employment tax purposes.

### ISSUE

What are the federal income tax consequences to employees under the leave-sharing plan described below?

### FACTS

An employer established a plan whereby its employees who suffer 'medical emergencies' may qualify as recipients of leave surrendered to the employer by other employees or leave deposited by its employees in an employer-sponsored leave bank. A 'medical emergency' is defined under the plan as a medical condition of the employee or a family member of the employee that will require the prolonged absence of the employee from duty and will result in a substantial loss of income to the employee because the employee will have exhausted all paid leave available apart from the leave-sharing plan. Under the provisions of the plan, a written application describing the medical emergency must be submitted to the employer by or on behalf of the employee requesting additional paid leave under the

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leave-sharing plan. After the application has been approved and the employee has exhausted all of his or her paid leave, the employee is eligible to receive additional paid leave (to be paid at his or her normal rate of compensation) with respect to leave surrendered to the employer or leave deposited in the leave bank. The plan contains restrictions on the amount of leave that may be surrendered to the employer or deposited in the leave bank and also contains rules as to the manner in which surrendered or deposited leave will be granted to eligible leave recipients.

## HOLDING

The amounts paid by the employer to a leave recipient pursuant to the plan are includible in the gross income of the recipient under section 61 of the Code as compensation for services provided by that recipient to the employer. These amounts are considered 'wages' for purposes of the Federal Insurance Contributions Act, the Federal Unemployment Tax Act, the Railroad Retirement Tax Act, the Railroad Unemployment Repayment Tax, and income tax withholding, unless excluded therefrom under a specific provision of the Code. An employee who surrenders leave to the employer or deposits leave in the leave bank does not realize any income and incurs no deductible expense or loss either upon the surrender or deposit of the leave or its use by the recipient. The holding and underlying rationale of this ruling apply only to bona fide employer-sponsored leave-sharing arrangements.

## DRAFTING INFORMATION

The principal author of this revenue ruling is P. Val Strehlow of the Office of Assistant Chief Counsel (Income Tax and Accounting). For further information regarding this revenue ruling, contact Mr. Strehlow on (202) 377-9586 (not a toll-free call).

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-----  
Rev. Rul. 90-29, 1990-1 C.B. 11, 1990-15 I.R.B. 5.

<p><i>Note:</i> This material is written for informational purposes only, and not as legal advice. You may wish to consult an attorney for further explanation.</p>
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# Internal Revenue Service

Number: **200720017**

Release Date: 5/18/2007

Department of the Treasury

Washington, DC 20224

Dear

:

This is in response to your request for a private letter ruling dated November 6, 2006, submitted by the authorized representatives of Taxpayer. Rulings are requested below concerning Taxpayer's income tax withholding and employment tax obligations with respect to leave transferred by employees of Taxpayer to other employees of Taxpayer under the Policy currently maintained by Taxpayer. Similar rulings are also requested concerning leave transferred pursuant to the Modified Policy currently being considered by Taxpayer for implementation.

## FACTS

Taxpayer is a publicly traded healthcare services company with facilities in numerous states. Taxpayer's accounting period is the calendar year, and it uses the accrual method of accounting for maintaining its books and records and for filing its federal tax returns. Taxpayer's corporate headquarters is in State A.

Taxpayer maintains various programs under which its employees accrue paid leave time that may be used for various reasons, including vacation, personal days and sick days. Employee requests for time off must request be approved by Taxpayer. If a request is approved, but the employee lacks sufficient hours of paid leave time under the applicable paid leave program at the time leave is to begin, the employee will not receive pay for the time off.

Taxpayer currently maintains Policy pursuant to which employees are allowed to surrender accrued hours of paid leave ("Donor Employee") for the benefit of other employees who need more time off than they have accumulated personally ("Recipient Employee"). Under Policy as currently in effect, an eligible employee may request additional paid leave if the employee experiences a medical emergency, is caring for a spouse or child in the event of a medical emergency, or needs extended time off following the death of a parent, spouse or child. To be eligible to receive surrendered leave under Policy, an employee must be employed by Taxpayer for at least 90 days and must be eligible to accrue paid leave time under the applicable paid leave program. Policy defines "medical emergency" as a major

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illness or other medical condition (e.g., heart attack, cancer, etc) that requires a prolonged absence from work, including intermittent absences that are related to the same illness or condition.

In order to receive surrendered paid leave time, an eligible employee must have exhausted all of his or her own paid leave time, must complete a written request and authorization form, and must have the scheduled time off or leave of absence approved by Taxpayer. The Donor Employee also must complete an authorization form, which must be approved by Taxpayer, before leave can be surrendered. Leave time must be donated to a specific employee who is eligible to receive donated leave time under the Policy (i.e., the Recipient Employee). Policy also includes restrictions on the amount and type of paid leave time that may be surrendered by a Donor Employee. Once surrendered, paid leave hours cannot be returned to the Donor Employee, but will remain available for use by the specific Recipient Employee.

If a Recipient Employee receives paid leave hours under the Policy from a Donor Employee with a different pay rate, the leave time is converted based on the Recipient Employee's pay rate, so that the dollar value of the surrendered leave remains the same, but leave taken by the Recipient Employee is always paid at the Recipient Employee's regular rate of pay. For example, if Donor Employee is regularly paid

\$15.00 per hour and surrenders eight hours of paid leave to a Recipient Employee who is regularly paid \$10.00 per hour, the Recipient Employee will receive 12 hours of paid leave, paid at \$10.00 per hour (8 hours x \$15.00 = \$120 value, and \$120.00 value/

\$10.00 per hour = 12 hours).

Taxpayer is considering whether to implement certain modifications to Policy ("Modified Policy") that would allow eligible employees who experience "catastrophic casualty losses" due to terrorist attack, fire or other natural disaster (i.e., hurricane, flood, tornado or other highly destructive storm) to request surrendered paid time off as well. For

purposes of the Modified Policy, a "catastrophic casualty loss" would include severe damage to or destruction of the employee's primary residence, which requires immediate action by the employee to secure the premises. The Modified Policy may permit employees to donate leave hours to a leave "bank" in the event of a terrorist attack, natural disaster or public health crisis that affects a large number of employees. Leave hours donated to the bank would be available on a first-come, first-served basis, to affected employees whose leave donation requests are approved. The leave bank would be available only for a limited period of time following the crisis event.

Taxpayer is requesting the following four rulings:

(1)

Payments made under the Policy as currently in effect are reportable in the Recipient Employee's gross income under § 61 of the Internal Revenue Code (the "Code") and are

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subject to withholding taxes under §§ 3401, 3121 and 3306 of the Code at the time the Recipient Employee receives the payment.

Under the Policy as currently in effect, the Recipient Employee who receives the payments with respect to the paid leave time surrendered by the Donor Employee is the sole individual subject to withholding and income tax liability at the time the payment is made, and the Donor Employee who surrendered the paid time off is not subject to income or withholding tax liability, either at the time he or she applies to donate the leave hours or at the time a payment is made by Taxpayer to the Recipient Employee in connection with the surrendered paid leave time.

Payments made under the Modified Policy after implementation of the proposed changes to the Policy are made are reportable in the Recipient Employee's gross income under § 61 and are subject to withholding taxes under §§ 3401, 3121 and 3306 at the time the Recipient Employee receives the payment.

Under the Modified Policy, the Recipient Employee who receives the payments with respect to the paid leave time surrendered by the Donor Employee is the sole individual subject to withholding and income tax liability at the time the payment is made, and the Donor Employee who surrendered the paid time off is not subject to income or withholding tax liability, either at the time he or she applies to donate the leave hours or at the time a payment is made by Taxpayer to the Recipient Employee in connection with the surrendered paid leave time.

(2)

(3)

(4)

## LAW AND ANALYSIS -- GROSS INCOME ISSUE

Section 61 of the Code provides that, except as otherwise provided by law, gross income means all income from whatever source derived, including compensation for services.

A basic principle of tax law is that a taxpayer's assignment to another person of his or her right to receive compensation for personal services does not relieve the taxpayer of the tax liability on the assigned income. See Lucas v. Earl, 281 U.S. 111, 50 S. Ct. 241,

74 L. Ed. 731 (1930), and Helvering v. Eubank, 311 U.S. 122, 61 S. Ct. 149, 85 L. Ed.

81, 1940-2 C.B. 209 (1940), 1940-2 C.B. 209. However, this general "assignment of income" rule does not apply to certain situations involving employer-sponsored leave plans. One situation involves bona fide employer-sponsored (medical) leave-sharing arrangements. Another involves certain qualified employer-sponsored major disaster leave-sharing plans.

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The first exception to this general assignment of income rule involves the bona fide employer-sponsored (medical) leave-sharing arrangement described in Rev. Rul. 90-29, 1990-1 C.B. 11. Under the plan in the ruling, employees who suffer medical emergencies may qualify to receive leave surrendered to the employer by other employees or leave deposited by its employees in an employer sponsored leave bank. The ruling holds that the amounts paid by the employer to a leave recipient pursuant to the plan are includable in the gross income of the recipient under § 61 of the Code as compensation for services provided by that recipient to the employer. Rev. Rul. 90-29 further concludes that these amounts are considered “wages” for employment tax purposes, including the Federal Insurance Contributions Act (“FICA”), the Federal Unemployment Tax Act (“FUTA”), the Railroad Retirement Tax Act (“RRTA”), and the Railroad Unemployment Repayment Tax (“RURT”), and for income tax withholding purposes, unless otherwise excluded by a specific provision of the Code. The revenue ruling also holds that an employee who surrenders leave to the employer or deposits leave in the leave bank does not realize any income and incurs no deductible expense or loss either upon surrender or deposit of the leave or its use by the recipient employee.

Another exception involves qualified employer-sponsored major disaster leave-sharing plans such as plans that involve amounts paid pursuant to a leave-sharing plan to assist employees affected by a major disaster declared by the President of the United States. Notice 2006-59, 2006-28 I.R.B. 60, provides that the Internal Revenue Service will not assert that a leave donor who deposits leave into an employer-sponsored leave bank under a major disaster leave-sharing plan that meets the requirements set forth in Notice 2006-59 realizes income or has wages, compensation, or rail wages with respect to the deposited leave, provided that the plan treats payments made by the employer to the leave recipient as “wages” for purposes of FICA, FUTA, and income tax withholding, and as “compensation” for purposes of RRTA and “rail wages” for purposes of RURT, unless excluded therefrom under a specific provision of the Code. A leave donor may not claim an expense, charitable contribution, or loss deduction on account of the deposit of the leave or its use by a leave recipient. Notice 2006-59 defines “major disaster” to mean (a) a major disaster as declared by the President under § 401 of the Stafford Act, 42 U.S.C. § 5170, that warrants individual assistance or individual and public assistance from the federal government under that Act, or (b) a major disaster or emergency as declared by the President pursuant to 5 U.S.C. § 6391, in the case of employees described in that statute.

In this case, Recipient Employees under the Policy as currently in effect are limited to those employees who experience a medical emergency, care for a spouse or child in the event of a medical emergency, or need extended time off following the death of a parent, spouse or child. The Policy defines “medical emergency” as a major illness or other medical condition (e.g., heart attack, cancer, etc) that requires a prolonged absence from work, including intermittent absences that are related to the same illness or condition. The facts surrounding Policy as currently in effect in this case are close to the facts surrounding the employer-sponsored (medical) leave-sharing arrangement described in Rev. Rul. 90-29. We therefore conclude that, under the facts presented and the representations made, the

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payments made under the Policy as currently in effect are includible in the Recipient Employee's gross income under § 61 of the Code. Such payments are not includable in the Donor Employee's gross income under § 61.

However, Modified Policy with the changes proposed above is distinguishable from the narrow exceptions described above. Because Modified Policy provides a Recipient Employee with paid leave during a time that he or she is facing a catastrophic casualty loss that may or may not involve a personal or family medical emergency, Modified Policy is not limited to a medical emergency leave program. Consequently, it is not within the scope of employer-sponsored (medical) leave-sharing arrangement described in Rev. Rul. 90-29. Modified Policy is also outside the scope of qualified employer-sponsored major disaster leave-sharing plans that meet the requirements of Notice 2006-59 because it is not designed to be limited specifically to aid the victims of a "major disaster" as declared by the President of the United States.

Because the Modified Policy does not meet any of the exceptions described above, the tax consequences to Donor Employees who transfer leave pursuant to the Modified Policy will be governed by the assignment of income doctrine. Applying the doctrine to the facts here, we conclude that a Donor Employee's assignment of his or her right to receive vacation and other similar accrued paid leave under the Modified Policy will not relieve the Donor Employee of the income tax liability on the assigned leave. Therefore, a Donor Employee must include the cash value of any vacation and other similar accrued paid leave that the Donor Employee transfers pursuant to the Modified Policy in his or her gross income under § 61 as compensation for services provided by that employee to Taxpayer.

## LAW AND ANALYSIS -- EMPLOYMENT TAX ISSUE

Generally, every employer making payment of "wages" must withhold federal income tax pursuant to § 3402 of the Code. For income tax withholding purposes, the term "wages" means all remuneration for services performed by an employee for his employer unless a specific exemption under § 3401(a) applies. In general, income tax is withheld from an employee's wages when the wages are actually or constructively paid to the employee. See Treas. Reg. § 31.3402(a)-1. Federal Insurance Contribution Act (FICA) taxes are imposed on employees and employers under §§ 3101 and 3111, respectively. Employers have a duty to collect the employee's share of FICA taxes under § 3101 by withholding the amount of the tax from the employee's "wages." The term "wages" for purposes of FICA means, with certain exceptions, all remuneration for employment, including the cash value of all remuneration (including benefits) paid in any medium other than cash. See § 3121(a). Typically, wages are subject to FICA tax when they are actually or constructively paid to the employee. See Treas. Reg. § 31.3121(a)-2. Additionally, the employer must pay an excise tax (FUTA tax) on the total "wages" the employer pays to an employee. The term "wages" for purposes of FUTA is similar to the FICA wage definition. See § 3306(b). Again, FUTA taxes are imposed when an employee is actually or constructively paid. See Treas. Reg. §§ 31.3301-2, 31.3301-3(b) and 31.3301-4.

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As noted above, the amounts an employer pays to an employee who receives paid leave pursuant to a bona fide employer sponsored (medical) leave-sharing plan, like the one in Rev. Rul. 90-29, are includible in that employee's gross income under § 61 of the Code, and they are considered "wages" of that employee for employment tax purposes (unless otherwise excluded by the Code). Moreover, pursuant to Rev. Rul. 90-29, an employee who surrenders leave to the employer or deposits leave into a leave bank maintained by the employer does not realize any income.

Because the Policy in this case is a bona fide employer sponsored (medical) leave-sharing plan similar to the one described in Rev. Rul. 90-29, we conclude that the payments made by Taxpayer to a Recipient Employee with respect to the paid leave time surrendered by the Donor Employee under the Policy are includable in the Recipient Employee's gross income under § 61 of the Code, and that they should be treated as "wages" of the Recipient Employee for employment tax purposes.

Therefore, such payments made by Taxpayer to the Recipient Employee are subject to the tax withholding requirements and taxes provided by §§ 3402, 3101, 3102, 3111, 3121, and § 3301, respectively, at the time of payment.

Moreover, in accordance with Rev. Rul. 90-29, the Donor Employee who surrenders leave under the Policy does not have income under § 61 of the Code, and thus is not treated as the recipient of "wages" subject to employment taxes in connection with the surrendered leave. The Donor Employee therefore is not subject to any withholding or employment tax obligations relating to the payments.

However, the Modified Policy, as proposed, does not qualify as a bona fide (medical) leave-sharing plan or a qualified major disaster leave-sharing plan. Therefore, the cash value of the surrendered paid leave is includable in the Donor Employee's gross income under § 61 of the Code, and thus should also be treated as the "wages" of the Donor Employee for employment tax purposes. Accordingly, these wages are subject to the tax withholding requirements and taxes provided by §§ 3402, 3101, 3102, 3111, 3121, and § 3301, respectively.

In addition, the Recipient Employee who receives payments of surrendered paid leave under the Modified Policy is not treated as the recipient of "wages" subject to employment tax. The Recipient Employee is not subject to any withholding or employment tax obligations relating to the payments. However, with respect to whether the Recipient Employee has gross income under § 61 of the Code for reasons other than compensation for services provided to Taxpayer, we note that under section 4.02(1) of Rev. Proc. 2006-3, 2006-1 I.R.B. 122, 129, the Service ordinarily will not issue letter rulings on any matter in which the determination is primarily one of fact.

Because the reasons that Donor Employees of Taxpayer may transfer paid leave under the Modified Policy is primarily one of fact, we cannot express an opinion regarding the federal

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income tax consequences of the subject payments to the Recipient Employees who receive the cash value of the surrendered paid leave under the Modified Policy.

## HOLDINGS

We hold that payments with respect to surrendered paid leave under the Policy, as currently in effect, made to a Recipient Employee are includable in the Recipient Employee's gross income under § 61 of the Code and are "wages" subject to withholding taxes under §§ 3401, 3121 and 3306 at the time the Recipient Employee receives the payment. Moreover, the Recipient Employee who receives the payments with respect to the surrendered paid leave is the sole individual subject to withholding and income tax liability at the time the payment is made. The Donor Employee who surrendered the paid leave is not subject to income tax liability or withholding tax liability, either at the time he or she applies to donate the leave hours or at the time a payment is made by Taxpayer to the Recipient Employee in connection with the surrendered paid leave time.

We further hold that payments with respect to surrendered paid leave under the Modified Policy, after the implementation of the changes contemplated by Taxpayer, are includable in the Donor Employee's gross income under § 61 of the Code and are "wages" subject to withholding taxes under §§ 3401, 3121 and 3306. The Donor Employee is the sole individual subject to wage withholding tax liability at the time the payment is made.

This ruling is directed only to the taxpayer requesting it. Section 6110(k)(3) of the Code provides that it may not be used or cited as precedent.

We express no opinion, except as specifically ruled above, as to the federal income tax treatment of the transaction under any other provisions of the Code and regulations that may be applicable or under any other general principles of federal income taxation.

Neither is any opinion expressed as to the tax treatment of any conditions existing at the time of, or effects resulting from, the transaction(s) that are not specifically covered by the above ruling.

In accordance with the Power of Attorney on file with this office, a copy of this letter is being sent to your authorized representatives.

A copy of this letter must be attached to any income tax return to which it is relevant. Alternatively, taxpayers filing their returns electronically may satisfy this requirement by attaching a statement to their return that provides the date and control number of the letter ruling.

The rulings contained in this letter are based upon information and representations submitted by Taxpayer and accompanied by a penalty of perjury statement executed by an appropriate party. While this office has not verified any of the material submitted in support of the request for rulings, it is subject to verification on examination.

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Sincerely yours,

William A. Jackson Branch Chief, Branch 5

Office of Associate Chief Counsel (Income Tax & Accounting)

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# House Bill 403

## AN ACT

RELATING TO PUBLIC EMPLOYEES; PROVIDING FOR PUBLIC EMPLOYERS TO IMPLEMENT A LEAVE DONATION POLICY FOR EMPLOYEES WITH MEDICAL EMERGENCIES.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

### SECTION 1. LEAVE DONATION POLICY.--

A. State agencies, political subdivisions and school districts shall implement policies that provide for employees who earn annual or sick leave the opportunity to donate annual or sick leave to another employee for a medical emergency. The policy shall provide:

(1) that a reasonable amount of leave may be donated by an employee annually and that each employee shall maintain a certain minimum amount of leave before making a donation of leave in excess of that amount;

(2) that the donation may be limited to a donation between employees within an organizational unit;

(3) for an application process for donated leave that includes:

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(a) a method of soliciting donated leave;

(b) documentation of the identity of the donor and recipient of leave;

(c) a certified document by a health care provider that describes the nature, severity and anticipated duration of the emergency medical condition of the recipient and that includes a statement that the recipient is unable to work all or a portion of the recipient's work hours; and

(d) other information that the employing agency may reasonably require;

(4) that an employee who wishes to request donated leave shall first use all annual, sick and personal day leave that the employee has accrued and any compensatory time due prior to receiving donated leave;

(5) for conversion of the value of the donor's donated leave based on the donor's hourly rate of pay to hours of leave for the recipient based on the recipient's hourly rate of pay; and

(6) that unused donated leave at the end of a medical emergency or when no longer needed shall revert to the donating employees on a prorated basis.

B. To the extent any provision of this section conflicts with a current collective bargaining agreement negotiated pursuant to the Public Employee Bargaining Act, the

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provisions of this section shall not apply. \_\_\_\_\_

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HB 403

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Site location for the information on **State of New Mexico Disability Insurance:**

[https://www.mybenefitsnm.com/Documents/Disability\\_Policy\\_July\\_2013\\_Final\\_1.PDF](https://www.mybenefitsnm.com/Documents/Disability_Policy_July_2013_Final_1.PDF)

Please contact your insurance provider to determine if your district has or is eligible to participate in the Disability Insurance program.

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# CIMARRON MUNICIPAL SCHOOLS

125 N. COLLISON AVE., CIMARRON NM, 87714  
(575) 376-2445 (575) 376-2442-FAX

**"100 Years of Excellence 1910-2010"**

## Bid Evaluation Form

**Project Title:** Cimarron Elementary/Middle School Janitorial Services 2015-2016  
(can be renewed through the 2017-2018 school year)

For Contracting Agency: Cimarron Municipal Schools

Contact Person: Adán Estrada

Address: 125 N Collison Ave.  
Cimarron, NM 87714

Telephone: 575-376-2445

Fax: 575-376-2442

E-Mail: aestrada@cimarronschools.org

Deadline to submit sealed bid:

Date: **July 1, 2015**

Time: **2:00 PM MST**

Deliver To: Lawana Whitten, 125 N Collison Ave, Cimarron , NM

The date and time received will be stamped on the IFB Package by the District offices. Late proposals will not be accepted. It is the responsibility of the Offeror to ensure that their proposal is delivered on time to the correct address.

Name	Address	Telephone #	Date Rc'd	Bid Amt
Nature Scapes Inc	PO Box 354, Cimarron	575-643-8314	6/30/15 3:41 PM	27,582.64

Winning Offerer: Nature Scapes Inc \$ 27,582.64

  
CPO Signature

7/1/15  
Date

  
Witness Signature

7-1-15  
Date

**PROFESSIONAL SERVICES AGREEMENT FOR CUSTODIAL SERVICES**  
**Cimarron Elementary/Middle Schools**

THIS PROFESSIONAL AGREEMENT is hereby entered into by the Cimarron Municipal Schools, hereinafter referred to as **DISTRICT** and Nature Scapes, Inc., hereinafter referred to as **INDEPENDENT CONTRACTOR**.

1. **Scope of Services.**

A. **INDEPENDENT CONTRACTOR** shall provide to the **DISTRICT** the scope of services outlined in the **INDEPENDENT CONTRACTOR**'s proposal. **INDEPENDENT CONTRACTOR** shall provide the **DISTRICT** all related and support services required to carry out the responsibilities and duties described herein.

B. The services completed herein must meet the approval of the **DISTRICT** and shall be subject to the **DISTRICT**'S general right of inspection and supervision to secure the satisfactory completion thereof. **INDEPENDENT CONTRACTOR** agrees to comply with all Federal, State, Municipal and **DISTRICT** laws, rules and regulations that are now, or may in the future become applicable to **INDEPENDENT CONTRACTOR**, **INDEPENDENT CONTRACTOR**'S business, equipment, and personnel engaged in operations covered by this Agreement or accruing out of the performance of such operations.

i. The **DISTRICT** shall monitor the work performance and compliance with policies, laws and regulations performed by the **INDEPENDENT CONTRACTOR**, including its employees, at each school site. The **DISTRICT** may request in writing the removal of any employee of the **INDEPENDENT CONTRACTOR** who violates **DISTRICT** policies, procedures, directives or laws and regulations or conducts himself or herself in a manner that is detrimental to the well-being of the students, provided such request is not in violation of any federal, state or local employment laws. In the event of the removal or suspension of any such employee of the **INDEPENDENT CONTRACTOR**, the **INDEPENDENT CONTRACTOR** shall immediately provide a replacement employee without disruption of service.

ii. **INDEPENDENT CONTRACTOR**, as well as its designated employees assigned to the **DISTRICT** pursuant to this Agreement, shall maintain student confidentiality consistent with all applicable laws, regulations, and **DISTRICT** policies, including, but not limited to, the Individuals with Disabilities Education Act, the Family Educational Rights and Privacy Act, and the Health Insurance Portability and Accountability Act.

iii. **INDEPENDENT CONTRACTOR**, including its employee and volunteers, with unsupervised access to students shall be required to undergo criminal background checks and obtain clearance from the **DISTRICT** prior to providing any services under this Agreement.

2. **Compensation.**

A. Subject to 2B. and 2C., below, payments will be made by **DISTRICT** to **INDEPENDENT CONTRACTOR**. In no event shall the total amount paid as total compensation for services provided pursuant to this contract exceed \$ 27,582.64 without prior Board approval. Applicable gross receipts taxes shall be included in all statements billed under this Contract, but gross receipts tax shall be in addition to total compensation.

B. **Invoices.** **INDEPENDENT CONTRACTOR** shall provide to the **DISTRICT** single monthly billings with supporting invoices detailing the expenses incurred for which payment is requested and a description of the services performed. Each billing shall be certified correct by the **INDEPENDENT CONTRACTOR** as to time and services. If, within thirty (30) days of the date of receipt of certified billing from the **INDEPENDENT CONTRACTOR** the **DISTRICT** finds that the services, construction or items of tangible personal property delivered by **INDEPENDENT CONTRACTOR** are not acceptable, the **DISTRICT** will provide to the **INDEPENDENT CONTRACTOR** a letter of exception explaining the defect or objection along with details of how the **INDEPENDENT CONTRACTOR** may proceed to provide remedial action.

C. **Payment.** Payments to **INDEPENDENT CONTRACTOR** shall be made by the **DISTRICT** on a monthly basis within fifteen (15) business days of **DISTRICT**'s verification and approval of any billing from **INDEPENDENT CONTRACTOR** as set forth herein. Payments made by mail shall be deemed tendered on the date such payment is post-marked.

3. **Term of Contract.**

A. The initial term of this contract shall commence on August 01 20 15, and terminate once the scope of work has been completed. This agreement may be terminated by either party after thirty (30) days written notice is given the other party to this agreement at any time, regardless of the term of the contract. By such termination, neither party may nullify obligations or liabilities for performance or failure to perform incurred prior to the date of termination.

B. Notwithstanding the provisions of Paragraph A, above, the terms of this Agreement are contingent upon sufficient authorizations and appropriations being or having been made by the New Mexico State Legislature for performance of this Agreement in the fiscal year which begins July 1, 20 15 and in succeeding fiscal years. If sufficient appropriations and authorizations are not made or have not been made by the New Mexico State Legislature in any fiscal year, this Agreement shall terminate upon seven (7) days written notice from **DISTRICT** to **INDEPENDENT CONTRACTOR**, provided that by such termination neither party may nullify obligations or liabilities for performance or failure to perform incurred prior to the date of termination. **DISTRICT**'s decision as to whether sufficient authorizations and appropriations are or have been made in any fiscal year shall be final. Termination of this Agreement for lack of sufficient appropriations shall not constitute a termination for fault of the **DISTRICT**. The parties further agree that **DISTRICT**'s sole obligation to pay, in the event this Agreement is terminated for lack of sufficient appropriations, is the obligation to pay **INDEPENDENT CONTRACTOR** for work performed and approved for payment prior to notice of termination unless otherwise modified in writing by the parties.

4. **Status of Independent Contractor.** **INDEPENDENT CONTRACTOR**, its agents and employees, are independent contractors performing services for the **DISTRICT** and are not employees of the **DISTRICT**. **INDEPENDENT CONTRACTOR**, its agents and employees shall not accrue leave, retirement, insurance, or other benefits provided to **DISTRICT** employees as a result of this Agreement. **INDEPENDENT CONTRACTOR** shall furnish at his/her own expense, all labor, materials, equipment and other items necessary to carry out the terms of this Agreement.

5. **Insurance.** **INDEPENDENT CONTRACTOR** shall provide **DISTRICT** with a Certificate of Insurance showing a minimum \$1,000,000 combined single limits of general liability and automobile coverage's and/or Builder's Risk; worker's compensation and unemployment insurance in the amounts required by New Mexico law. The insurance coverage must be in full force and in effect during the agreement term and shall name the **DISTRICT** as an additional insured. The **INDEPENDENT CONTRACTOR** must provide updated insurance certificates to the **DISTRICT**, all of which are attached hereto as **Exhibit "C"**.

6. **Indemnification.** The **INDEPENDENT CONTRACTOR** shall indemnify the Board, its individual members, officers, agents and employees from any and all liability, loss or damage including costs and attorneys fees, they, or any of them, may suffer or be subject to as a result of claims, demands, costs or judgments of parties other than the **INDEPENDENT CONTRACTOR** against Board and **DISTRICT**, its individual members, officers, agents or employees arising out of **INDEPENDENT CONTRACTOR**'s performance of or failure to perform its duties or obligations under this Agreement, regardless of whether the liability, loss or damage is caused by, or arises out of, the negligence of **INDEPENDENT CONTRACTOR**, its individual officers, agents, or employees or otherwise.

7. **Assignment.** INDEPENDENT CONTRACTOR shall not assign or transfer any interest in this Agreement or assign any claims for money due, or to become due, under this Agreement without the prior written approval of the DISTRICT.

8. **Subcontracting.** INDEPENDENT CONTRACTOR shall not subcontract any portion of the services to be performed under this Agreement without the prior written approval of the DISTRICT.

9. **Records and Audits.** INDEPENDENT CONTRACTOR shall maintain detailed time and expense records which indicate the date, time and nature of the services rendered to the DISTRICT, or expenses incurred on behalf of the DISTRICT and the DISTRICT shall, upon giving reasonable notice, have the right to review the records kept by INDEPENDENT CONTRACTOR. INDEPENDENT CONTRACTOR shall maintain such records for a period of at least three years following termination of this Agreement.

10. **Conflict of Interest.** INDEPENDENT CONTRACTOR warrants that it has no known current interest and does not anticipate that it will acquire any interest which directly or indirectly would conflict in any manner or degree with the performance of services under this Agreement.

11. **Product of Service, Copyright.** Nothing produced, in whole or in part, by INDEPENDENT CONTRACTOR under this Agreement shall be the subject of an application for copyright by, or on behalf of, INDEPENDENT CONTRACTOR, without the prior written approval of the Institute.

12. **Amendment.** Any material change in the terms of this Agreement shall be deemed an amendment, and any amendment shall be void unless made in writing and signed by both the parties.

13. **Applicable Law.** This Agreement shall be governed by the laws of the State of New Mexico. In the event any suit is brought to enforce this Agreement, venue shall be in Colfax County, New Mexico.

14. **Scope of Agreement, Merger.** This Agreement incorporates all agreements and understandings between the parties about the subject matter; all prior representations, agreements and understandings have been merged into this written Agreement and they shall not be enforceable or valid unless contained in this Agreement.

15. **Waiver.** No waiver of any breach of the contract or any of the terms or conditions thereof shall be held to be a waiver of any other or subsequent breach; nor shall any waiver be valid, alleged or binding unless the same shall be in writing and signed by the party alleged to have granted the waiver.

IN WITNESS WHEREOF, the parties have hereunto set their hands this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

THE BOARD OF EDUCATION OF THE  
CIMARRON MUNICIPAL SCHOOLS

By: \_\_\_\_\_  
Superintendent

INDEPENDENT CONTRACTOR

By: \_\_\_\_\_  
Its: \_\_\_\_\_

N.M.G.R.T. No. or  
Federal Tax No. \_\_\_\_\_



# CIMARRON MUNICIPAL SCHOOLS

125 N. COLLISON AVE., CIMARRON NM, 87714  
(575) 376-2445 (575) 376-2442-FAX

**"100 Years of Excellence 1910-2010"**

## Bid Evaluation Form

**Project Title: Cimarron High School Janitorial Services 2015-2016**  
(can be renewed through the 2017-2018 school year)

For Contracting Agency: Cimarron Municipal Schools

Contact Person: Adán Estrada

Address: 125 N Collison Ave.  
Cimarron, NM 87714

Telephone: 575-376-2445

Fax: 575-376-2442

E-Mail: aestrada@cimarronschools.org

Deadline to submit sealed bid:

Date: **July 1, 2015**


Time: **2:00 PM MST**

Deliver To: Lawana Whitten, 125 N Collison Ave, Cimarron , NM

The date and time received will be stamped on the IFB Package by the District offices. Late proposals will not be accepted. It is the responsibility of the Offeror to ensure that their proposal is delivered on time to the correct address.

Name	Address	Telephone #	Date Rc'd	Bid Amt
NatureScapes Inc	PO Box 354, Cimarron	575-643-8317	6/30/15 3:41 PM	27,685.67

Winning Offerer: NatureScapes Inc \$ 27,685.67

  
CPO Signature 7/1/15  
Date

Amber Archuleta  
Witness Signature 7-1-15  
Date

**PROFESSIONAL SERVICES AGREEMENT FOR CUSTODIAL SERVICES**  
**Cimarron High School**

THIS PROFESSIONAL AGREEMENT is hereby entered into by the Cimarron Municipal Schools, hereinafter referred to as **DISTRICT** and **Nature Scapes, Inc.**, hereinafter referred to as **INDEPENDENT CONTRACTOR**.

**1. Scope of Services.**

A. **INDEPENDENT CONTRACTOR** shall provide to the **DISTRICT** the scope of services outlined in the **INDEPENDENT CONTRACTOR**'s proposal. **INDEPENDENT CONTRACTOR** shall provide the **DISTRICT** all related and support services required to carry out the responsibilities and duties described herein.

B. The services completed herein must meet the approval of the **DISTRICT** and shall be subject to the **DISTRICT**'S general right of inspection and supervision to secure the satisfactory completion thereof. **INDEPENDENT CONTRACTOR** agrees to comply with all Federal, State, Municipal and **DISTRICT** laws, rules and regulations that are now, or may in the future become applicable to **INDEPENDENT CONTRACTOR**, **INDEPENDENT CONTRACTOR**'S business, equipment, and personnel engaged in operations covered by this Agreement or accruing out of the performance of such operations.

i. The **DISTRICT** shall monitor the work performance and compliance with policies, laws and regulations performed by the **INDEPENDENT CONTRACTOR**, including its employees, at each school site. The **DISTRICT** may request in writing the removal of any employee of the **INDEPENDENT CONTRACTOR** who violates **DISTRICT** policies, procedures, directives or laws and regulations or conducts himself or herself in a manner that is detrimental to the well-being of the students, provided such request is not in violation of any federal, state or local employment laws. In the event of the removal or suspension of any such employee of the **INDEPENDENT CONTRACTOR**, the **INDEPENDENT CONTRACTOR** shall immediately provide a replacement employee without disruption of service.

ii. **INDEPENDENT CONTRACTOR**, as well as its designated employees assigned to the **DISTRICT** pursuant to this Agreement, shall maintain student confidentiality consistent with all applicable laws, regulations, and **DISTRICT** policies, including, but not limited to, the Individuals with Disabilities Education Act, the Family Educational Rights and Privacy Act, and the Health Insurance Portability and Accountability Act.

iii. **INDEPENDENT CONTRACTOR**, including its employee and volunteers, with unsupervised access to students shall be required to undergo criminal background checks and obtain clearance from the **DISTRICT** prior to providing any services under this Agreement.

**2. Compensation.**

A. Subject to 2B. and 2C., below, payments will be made by **DISTRICT** to **INDEPENDENT CONTRACTOR**. In no event shall the total amount paid as total compensation for services provided pursuant to this contract exceed \$ 27,685.67 without prior Board approval. Applicable gross receipts taxes shall be included in all statements billed under this Contract, but gross receipts tax shall be in addition to total compensation.

B. **Invoices.** **INDEPENDENT CONTRACTOR** shall provide to the **DISTRICT** single monthly billings with supporting invoices detailing the expenses incurred for which payment is requested and a description of the services performed. Each billing shall be certified correct by the **INDEPENDENT CONTRACTOR** as to time and services. If, within thirty (30) days of the date of receipt of certified billing from the **INDEPENDENT CONTRACTOR** the **DISTRICT** finds that the services, construction or items of tangible personal property delivered by **INDEPENDENT CONTRACTOR** are not acceptable, the **DISTRICT** will provide to the **INDEPENDENT CONTRACTOR** a letter of exception explaining the defect or objection along with details of how the **INDEPENDENT CONTRACTOR** may proceed to provide remedial action.

C. **Payment.** Payments to **INDEPENDENT CONTRACTOR** shall be made by the **DISTRICT** on a monthly basis within fifteen (15) business days of **DISTRICT**'s verification and approval of any billing from **INDEPENDENT CONTRACTOR** as set forth herein. Payments made by mail shall be deemed tendered on the date such payment is post-marked.

3. **Term of Contract.**

A. The initial term of this contract shall commence on August 01 20 15, and terminate once the scope of work has been completed. This agreement may be terminated by either party after thirty (30) days written notice is given the other party to this agreement at any time, regardless of the term of the contract. By such termination, neither party may nullify obligations or liabilities for performance or failure to perform incurred prior to the date of termination.

B. Notwithstanding the provisions of Paragraph A, above, the terms of this Agreement are contingent upon sufficient authorizations and appropriations being or having been made by the New Mexico State Legislature for performance of this Agreement in the fiscal year which begins July 1, 2015 and in succeeding fiscal years. If sufficient appropriations and authorizations are not made or have not been made by the New Mexico State Legislature in any fiscal year, this Agreement shall terminate upon seven (7) days written notice from **DISTRICT** to **INDEPENDENT CONTRACTOR**, provided that by such termination neither party may nullify obligations or liabilities for performance or failure to perform incurred prior to the date of termination. **DISTRICT**'s decision as to whether sufficient authorizations and appropriations are or have been made in any fiscal year shall be final. Termination of this Agreement for lack of sufficient appropriations shall not constitute a termination for fault of the **DISTRICT**. The parties further agree that **DISTRICT**'s sole obligation to pay, in the event this Agreement is terminated for lack of sufficient appropriations, is the obligation to pay **INDEPENDENT CONTRACTOR** for work performed and approved for payment prior to notice of termination unless otherwise modified in writing by the parties.

4. **Status of Independent Contractor.** **INDEPENDENT CONTRACTOR**, its agents and employees, are independent contractors performing services for the **DISTRICT** and are not employees of the **DISTRICT**. **INDEPENDENT CONTRACTOR**, its agents and employees shall not accrue leave, retirement, insurance, or other benefits provided to **DISTRICT** employees as a result of this Agreement. **INDEPENDENT CONTRACTOR** shall furnish at his/her own expense, all labor, materials, equipment and other items necessary to carry out the terms of this Agreement.

5. **Insurance.** **INDEPENDENT CONTRACTOR** shall provide **DISTRICT** with a Certificate of Insurance showing a minimum \$1,000,000 combined single limits of general liability and automobile coverage's and/or Builder's Risk; worker's compensation and unemployment insurance in the amounts required by New Mexico law. The insurance coverage must be in full force and in effect during the agreement term and shall name the **DISTRICT** as an additional insured. The **INDEPENDENT CONTRACTOR** must provide updated insurance certificates to the **DISTRICT**, all of which are attached hereto as Exhibit "C".

6. **Indemnification.** The **INDEPENDENT CONTRACTOR** shall indemnify the Board, its individual members, officers, agents and employees from any and all liability, loss or damage including costs and attorneys fees, they, or any of them, may suffer or be subject to as a result of claims, demands, costs or judgments of parties other than the **INDEPENDENT CONTRACTOR** against Board and **DISTRICT**, its individual members, officers, agents or employees arising out of **INDEPENDENT CONTRACTOR**'s performance of or failure to perform its duties or obligations under this Agreement, regardless of whether the liability, loss or damage is caused by, or arises out of, the negligence of **INDEPENDENT CONTRACTOR**, its individual officers, agents or employees or otherwise.

7. **Assignment.** **INDEPENDENT CONTRACTOR** shall not assign or transfer any interest in this Agreement or assign any claims for money due, or to become due, under this Agreement without the prior written approval of the **DISTRICT**.

8. **Subcontracting.** INDEPENDENT CONTRACTOR shall not subcontract any portion of the services to be performed under this Agreement without the prior written approval of the DISTRICT.

9. **Records and Audits.** INDEPENDENT CONTRACTOR shall maintain detailed time and expense records which indicate the date, time and nature of the services rendered to the DISTRICT, or expenses incurred on behalf of the DISTRICT and the DISTRICT shall, upon giving reasonable notice, have the right to review the records kept by INDEPENDENT CONTRACTOR. INDEPENDENT CONTRACTOR shall maintain such records for a period of at least three years following termination of this Agreement.

10. **Conflict of Interest.** INDEPENDENT CONTRACTOR warrants that it has no known current interest and does not anticipate that it will acquire any interest which directly or indirectly would conflict in any manner or degree with the performance of services under this Agreement.

11. **Product of Service, Copyright.** Nothing produced, in whole or in part, by INDEPENDENT CONTRACTOR under this Agreement shall be the subject of an application for copyright by, or on behalf of, INDEPENDENT CONTRACTOR, without the prior written approval of the Institute.

12. **Amendment.** Any material change in the terms of this Agreement shall be deemed an amendment, and any amendment shall be void unless made in writing and signed by both the parties.

13. **Applicable Law.** This Agreement shall be governed by the laws of the State of New Mexico. In the event any suit is brought to enforce this Agreement, venue shall be in Colfax County, New Mexico.

14. **Scope of Agreement, Merger.** This Agreement incorporates all agreements and understandings between the parties about the subject matter; all prior representations, agreements and understandings have been merged into this written Agreement and they shall not be enforceable or valid unless contained in this Agreement.

15. **Waiver.** No waiver of any breach of the contract or any of the terms or conditions thereof shall be held to be a waiver of any other or subsequent breach; nor shall any waiver be valid, alleged or binding unless the same shall be in writing and signed by the party alleged to have granted the waiver.

IN WITNESS WHEREOF, the parties have hereunto set their hands this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_.

THE BOARD OF EDUCATION OF THE  
CIMARRON MUNICIPAL SCHOOLS  
By: \_\_\_\_\_  
Superintendent

INDEPENDENT CONTRACTOR  
By: \_\_\_\_\_  
Its: \_\_\_\_\_  
N.M.G.R.T. No. or  
Federal Tax No. \_\_\_\_\_

# CIMARRON MUNICIPAL SCHOOLS

125 N. COLLISON AVE., CIMARRON NM, 87714  
(575) 376-2445 (575) 376-2442-FAX

**"100 Years of Excellence 1910-2010"**

## Bid Evaluation Form

**Project Title: Eagle Nest Elementary/Middle School Janitorial Services 2015-2016**  
(can be renewed through the 2017-2018 school year)

For Contracting Agency: Cimarron Municipal Schools

Contact Person: Adán Estrada

Address: 125 N Collison Ave.  
Cimarron, NM 87714

Telephone: 575-376-2445

Fax: 575-376-2442

E-Mail: aestrada@cimarronschools.org

Deadline to submit sealed bid:

Date: **July 1, 2015**

Time: **2:00 PM MST**

Deliver To: Lawana Whitten, 125 N Collison Ave, Cimarron , NM

The date and time received will be stamped on the IFB Package by the District offices. Late proposals will not be accepted. It is the responsibility of the Offeror to ensure that their proposal is delivered on time to the correct address.

Name	Address	Telephone #	Date Rc'd	Bid Amt
Nature Scapes Inc.	PO Box 354 Cimarron	575-643-8314	6/30/15 3:41 pm	<del>29,404.19</del>
P&L Janitorial	PO Box 458, Eagle Nest	575-377-5887	7/1/15 10:44 am	38,016.00

Winning Offerer: Nature Scapes Inc \$ 29,404.19

  
CPO Signature

7/1/15  
Date

Amber Archuleta 7-1-15  
Witness Signature Date

**PROFESSIONAL SERVICES AGREEMENT FOR CUSTODIAL SERVICES**

**Eagle Nest Elementary/Middle Schools**

THIS PROFESSIONAL AGREEMENT is hereby entered into by the Cimarron Municipal Schools, hereinafter referred to as **DISTRICT** and **Nature Scapes, Inc.**, hereinafter referred to as **INDEPENDENT CONTRACTOR**.

**1. Scope of Services.**

A. **INDEPENDENT CONTRACTOR** shall provide to the **DISTRICT** the scope of services outlined in the **INDEPENDENT CONTRACTOR**'s proposal. **INDEPENDENT CONTRACTOR** shall provide to the **DISTRICT** all related and support services required to carry out the responsibilities and duties described herein.

B. The services completed herein must meet the approval of the **DISTRICT** and shall be subject to the **DISTRICT**'S general right of inspection and supervision to secure the satisfactory completion thereof. **INDEPENDENT CONTRACTOR** agrees to comply with all Federal, State, Municipal and **DISTRICT** laws, rules and regulations that are now, or may in the future become applicable to **INDEPENDENT CONTRACTOR**, **INDEPENDENT CONTRACTOR**'S business, equipment, and personnel engaged in operations covered by this Agreement or accruing out of the performance of such operations.

i. The **DISTRICT** shall monitor the work performance and compliance with policies, laws and regulations performed by the **INDEPENDENT CONTRACTOR**, including its employees, at each school site. The **DISTRICT** may request in writing the removal of any employee of the **INDEPENDENT CONTRACTOR** who violates **DISTRICT** policies, procedures, directives or laws and regulations or conducts himself or herself in a manner that is detrimental to the well-being of the students, provided such request is not in violation of any federal, state or local employment laws. In the event of the removal or suspension of any such employee of the **INDEPENDENT CONTRACTOR**, the **INDEPENDENT CONTRACTOR** shall immediately provide a replacement employee without disruption of service.

ii. **INDEPENDENT CONTRACTOR**, as well as its designated employees assigned to the **DISTRICT** pursuant to this Agreement, shall maintain student confidentiality consistent with all applicable laws, regulations, and **DISTRICT** policies, including, but not limited to, the Individuals with Disabilities Education Act, the Family Educational Rights and Privacy Act, and the Health Insurance Portability and Accountability Act.

iii. **INDEPENDENT CONTRACTOR**, including its employee and volunteers, with unsupervised access to students shall be required to undergo criminal background checks and obtain clearance from the **DISTRICT** prior to providing any services under this Agreement.

**2. Compensation.**

A. Subject to 2B. and 2C., below, payments will be made by **DISTRICT** to **INDEPENDENT CONTRACTOR**. In no event shall the total amount paid as total compensation for services provided pursuant to this contract exceed \$ 29,404.19 without prior Board approval. Applicable gross receipts taxes shall be included in all statements billed under this Contract, but gross receipts tax shall be in addition to total compensation.

B. **Invoices.** **INDEPENDENT CONTRACTOR** shall provide to the **DISTRICT** single monthly billings with supporting invoices detailing the expenses incurred for which payment is requested and a description of the services performed. Each billing shall be certified correct by the **INDEPENDENT CONTRACTOR** as to time and services. If, within thirty (30) days of the date of receipt of certified billing from the **INDEPENDENT CONTRACTOR** the **DISTRICT** finds that the services, construction or items of tangible personal property delivered by **INDEPENDENT CONTRACTOR** are not acceptable, the **DISTRICT** will provide to the **INDEPENDENT CONTRACTOR** a letter of exception explaining the defect or objection along with details of how the **INDEPENDENT CONTRACTOR** may proceed to provide remedial action.

C. **Payment.** Payments to **INDEPENDENT CONTRACTOR** shall be made by the **DISTRICT** on a monthly basis within fifteen (15) business days of **DISTRICT**'s verification and approval of any billing from **INDEPENDENT CONTRACTOR** as set forth herein. Payments made by mail shall be deemed tendered on the date such payment is post-marked.

3. **Term of Contract.**

A. The initial term of this contract shall commence on August 01 20 15, and terminate once the scope of work has been completed. This agreement may be terminated by either party after thirty (30) days written notice is given the other party to this agreement at any time, regardless of the term of the contract. By such termination, neither party may nullify obligations or liabilities for performance or failure to perform incurred prior to the date of termination.

B. Notwithstanding the provisions of Paragraph A, above, the terms of this Agreement are contingent upon sufficient authorizations and appropriations being or having been made by the New Mexico State Legislature for performance of this Agreement in the fiscal year which begins July 1, 20 15 and in succeeding fiscal years. If sufficient appropriations and authorizations are not made or have not been made by the New Mexico State Legislature in any fiscal year, this Agreement shall terminate upon seven (7) days written notice from **DISTRICT** to **INDEPENDENT CONTRACTOR**, provided that by such termination neither party may nullify obligations or liabilities for performance or failure to perform incurred prior to the date of termination. **DISTRICT**'s decision as to whether sufficient authorizations and appropriations are or have been made in any fiscal year shall be final. Termination of this Agreement for lack of sufficient appropriations shall not constitute a termination for fault of the **DISTRICT**. The parties further agree that **DISTRICT**'s sole obligation to pay, in the event this Agreement is terminated for lack of sufficient appropriations, is the obligation to pay **INDEPENDENT CONTRACTOR** for work performed and approved for payment prior to notice of termination unless otherwise modified in writing by the parties.

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5. **Insurance.** **INDEPENDENT CONTRACTOR** shall provide **DISTRICT** with a Certificate of Insurance showing a minimum \$1,000,000 combined single limits of general liability and automobile coverage's and/or Builder's Risk; worker's compensation and unemployment insurance in the amounts required by New Mexico law. The insurance coverage must be in full force and in effect during the agreement term and shall name the **DISTRICT** as an additional insured. The **INDEPENDENT CONTRACTOR** must provide updated insurance certificates to the **DISTRICT**, all of which are attached hereto as **Exhibit "C"**.

6. **Indemnification.** The **INDEPENDENT CONTRACTOR** shall indemnify the Board, its individual members, officers, agents and employees from any and all liability, loss or damage including costs and attorneys fees, they, or any of them, may suffer or be subject to as a result of claims, demands, costs or judgments of parties other than the **INDEPENDENT CONTRACTOR** against Board and **DISTRICT**, its individual members, officers, agents or employees arising out of **INDEPENDENT CONTRACTOR**'s performance of or failure to perform its duties or obligations under this Agreement, regardless of whether the liability, loss or damage is caused by, or arises out of, the negligence of **INDEPENDENT CONTRACTOR**, its individual officers, agents or employees or otherwise.

7. **Assignment.** **INDEPENDENT CONTRACTOR** shall not assign or transfer any interest in this Agreement or assign any claims for money due, or to become due, under this Agreement without the prior written approval of the **DISTRICT**.

8. **Subcontracting.** INDEPENDENT CONTRACTOR shall not subcontract any portion of the services to be performed under this Agreement without the prior written approval of the DISTRICT.

9. **Records and Audits.** INDEPENDENT CONTRACTOR shall maintain detailed time and expense records which indicate the date, time and nature of the services rendered to the DISTRICT, or expenses incurred on behalf of the DISTRICT and the DISTRICT shall, upon giving reasonable notice, have the right to review the records kept by INDEPENDENT CONTRACTOR. INDEPENDENT CONTRACTOR shall maintain such records for a period of at least three years following termination of this Agreement.

10. **Conflict of Interest.** INDEPENDENT CONTRACTOR warrants that it has no known current interest and does not anticipate that it will acquire any interest which directly or indirectly would conflict in any manner or degree with the performance of services under this Agreement.

11. **Product of Service, Copyright.** Nothing produced, in whole or in part, by INDEPENDENT CONTRACTOR under this Agreement shall be the subject of an application for copyright by, or on behalf of, INDEPENDENT CONTRACTOR, without the prior written approval of the Institute.

12. **Amendment.** Any material change in the terms of this Agreement shall be deemed an amendment, and any amendment shall be void unless made in writing and signed by both the parties.

13. **Applicable Law.** This Agreement shall be governed by the laws of the State of New Mexico. In the event any suit is brought to enforce this Agreement, venue shall be in Colfax County, New Mexico.

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IN WITNESS WHEREOF, the parties have hereunto set their hands this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_.

THE BOARD OF EDUCATION OF THE  
CIMARRON MUNICIPAL SCHOOLS  
By: \_\_\_\_\_  
Superintendent

INDEPENDENT CONTRACTOR  
By: \_\_\_\_\_  
Its: \_\_\_\_\_  
N.M.G.R.T. No. or  
Federal Tax No. \_\_\_\_\_





**2015 – 2016 ACTIVITY TRIP PRICES**  
**Cimarron Public Schools**

Durham School Services, L.P., (Contractor”), proposes a \$2.90 per mile price, plus a fuel adjustment (if any) as set forth below and applicable sales tax. Said price to be effective August 1, 2015.

Lay over time is any time that the driver is not driving, but is still on duty and is required to be with the bus or to be available. Layover time on overnight trips stops when the group is at the hotel and the driver is relieved of duty.

A \$50.00 call-out fee, plus applicable sales tax, will be charged, if the trip is canceled less than one (1) hour prior to the scheduled departure time.

A minimum rate of \$97.00, plus applicable sales tax, will be charged for activity trips.

Shuttle services from Eagle Nest Middle School to Cimarron High School shall be based on a flat rate of \$126.00 per day, plus applicable sales tax.

Shuttle services to the Eagle Nest School and the Valley Market in Angel Fire is based on a flat rate of \$151.00 per day, plus applicable sales tax.

On overnight trips, the District will have the option of paying for the driver’s lodging and meals or the Contractor will charge the District for the cost of the meals and lodging. Per Contractor’s company policy, the driver is entitled to three (3) meals per day with a maximum cost of \$12.00 per meal.

Approved by:

Cimarron Public Schools

By: \_\_\_\_\_

Date: \_\_\_\_\_

Durham School Services

By: \_\_\_\_\_

Date: \_\_\_\_\_

4300 WEAVER PARKWAY  
WARRENVILLE, IL. 60555  
Voice: 630-821-5785  
Fax: 800-318-3227  
AODell@durhamschoolservices.com



**2015-2016 ACTIVITY BUS PRICES**  
**Cimarron Municipal Schools**

Durham School Services, L.P., (Contractor"), proposes a \$20.50 per hour price with applicable sales tax and \$20.50 per hour, plus applicable sales tax, for layover time. Providing ,Cimarron School District utilizes Durham employees to transport their students on activity trips. Said price to be affective August 1, 2015.

Lay over time is any time that the driver is not driving, but is still on duty and is required to be with the bus or to be available. Layover time on overnight trips stops when the group is at the hotel and the driver is relieved of duty.

Overnight trips, the District will have the option of paying for the driver's lodging and meals or the Contractor Will charge the District for the cost of the meals and lodging. Per Contractor's company policy, the driver is entitled to (3) meals per day with a maximum cost of \$12.00 per meal.

Cimarron School District will be responsible for the maintenance on their school owned activity bus. Providing Durham School Services maintenance department should be called upon to assist with said maintenance. A minimum rate of \$90.00 per hour, plus applicable sales tax, will be charged .

Due to a mechanical failure of school owned bus, a Durham bus will be sent to relieve the Cimarron activity bus, Durham's activity rates will apply automatically.

Cimarron's superintendent will be advised as what procedure to follow with repairs.

Approved by:

Cimarron Municipal Schools

By: \_\_\_\_\_

Date: \_\_\_\_\_

Durham School Services

By: \_\_\_\_\_

Date: \_\_\_\_\_

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