

Date: November 23, 2020

RE: Taos International School's Responses

Submitted by: Nadine M. Vigil, Head Administrator/Director

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Taos International School's responses to Part A: Data Report and Current Charter Contract terms:

3c. Governing body Performance

Correction: The school currently has six members serving on their Governing Body not 5.

Figure 7 lists the members who are currently serving on the school's Governing Body. It lists Anna Parraz-Romero as resigned. This is incorrect. The members that resigned are Amanda Arellano and Edna Pena.

Amalia Martinez was designated to the school's board on 8/10/2020

Claudio Martinez was designated to the school's board on 8/31.2020

Taos International School's responses to Analysis of Renewal Application and Site Visit

Academic: Math and Reading Short Cycle Assessments Data of student achievement and growth was not considered in summary of performance. No indication of Taos International School utilizing assessments for continuous improvement is in summary.

In response to the Charter Schools Division's recommendation that Taos International School be required to implement a rigorous academic improvement plan approved by the Public Education Commission, we provide the following.

Taos International School has pursued and will continue to pursue all resources available to address the disparity in funding and resources for our students as identified in the Yazzie/Martinez lawsuit. Taos International School exceeds the State and local district in the percentage of those students identified in the lawsuit as "at-risk" (100% of our students are eligible for free and reduced lunch and 21% of our students are English Learners. Of note, 89% of our students identify as Hispanic.). Our School has yet to see the full benefits of measures the State was required to implement to ensure these students have the resources necessary

to make academic gains comparable to non-disadvantaged students. The Charter Schools Division makes no mention of the impact our population's demographics have on academic gains in light of the Yazzie Martinez lawsuit.

The following is a summary of the elements of Taos International School's ongoing strategic plan that includes but not limited to:

- Teachers use data to customize and differentiate instructional planning for the class, individual students and groups comprised of students with similar skills
- Attention to increasing rigor for
 - a. low achieving students
 - b. low-income students,
 - c. students with disabilities
 - d. English Learners
 - e. students of color
 - f. and high-achieving students
- Ongoing professional development opportunities that provide educators with strategies for increasing rigor and using supports to meet the needs of all students
- Opportunities for advanced coursework offerings or enrichment; use of in-class strategies such as small group instruction that meets the needs of all students
- Lesson planning/units of inquiry templates that prompt teachers to describe how they will challenge high-achieving students and support students who are below grade level
- A variety of formal and informal assessments that provide actionable, unique, and timely data on student progress
- Ongoing, varied assessment data is used to guide differentiated instructional practices to meet the needs of all students
- Opportunities for students to have ownership of learning goals and outcomes (e.g. student-led conferences)
- Teachers utilize a checklist of strategies: Teaching and Learning, Coaching, School Leadership and District and State Leadership to assess and address gaps in student learning

Financial. The chart was presented with incorrect and misleading information. Following is an explanation:

As noted, the School received no audit findings from the independent auditor included within the Public Education Department's annual audit for the two years audited under its current contract, i.e. FY 19 and FY 20. The audit for FY21, the third year of the School's contract, has not been released. TIS continues to report on a quarterly basis. Also, according to the PEC's

performance framework criteria 2a. and 2b. for Financial Compliance, the Charter Schools Division states that the School “Meets the Standard.”

The school membership on the FY21 40-day STARs report exceeds the projected membership by 23 students contrary to the information on the operational budget CSD inserted on page 4 of the “Preliminary Analysis of Renewal Application and Site Visit.” It is estimated that the additional 23 students will generate in excess of \$110,000 in additional revenue for FY21. The school administration and business manager continue to work to make budget adjustments as they receive them from the PED. The school will have a positive fund balance at the end of FY21, even with all the issues associated with COVID-19.

To provide clarification of the operational budget presented by CSD, please find below the same schedule extended to include accrued liabilities and actual reconciled cash as reported to the PED and included within the FY21 audit. As can be seen, Budget Balance does not equal cash balance. In addition, the school is submitting Requests for Reimbursement monthly which also helps with the cash balances.

The September 30, 2020 cash report reported a reconciled operational cash balance of \$49,884 which is approximately 2.89% of the operational budget. Total all funds reconciled cash balance reported was \$158,276. It should be noted that nowhere, in the Public School Finance Act or applicable regulations are schools required to maintain a 3% cash balance.

OPERATIONAL BUDGET	2017-18	2018-19	2019-20
Beginning Cash Balance	276,620	120,797	98,935
Revenues	1,705,455	1,525,060	1,568,375
Direct Inst	1,153,071	877,263	1,118,677
Student Sup	26,910	30,911	26,581
Inst Sup	3,440	2,062	2,820
Central Adm	165,321	145,262	122,823
School Adm	72,439	74,945	74,150
Central Svcs	113,526	115,769	114,435
Maint/Ops	299,508	300,710	320,699
Food Svc	27,048		
	1,861,263	1,546,922	1,780,185
Ending Budget Balance	120,797	98,935	(112,875)
Payroll Liabilities	213,599	192,873	208,720
Operational Fund only: Reconciled Cash 6/30/2020	334,396	291,808	95,845
RFRs outstanding	26,963	170,599	12,346
Operational Budget FY21			1,725,600
			3%
			51,768
Cash balance 9/30/2020			49,884
Actual Percentage of Budget			2.89%
Reconciled Cash All Funds 6-30-2020			130,610