

## Part B

### 1. Innovative and Distinctive Education Program

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

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

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

**Mentorship:** Monte's most unique contribution to public education is the Mentorship Program, which also supports the mission pillar of community. All students graduating from Monte must have passed at least two mentorship, many often complete three or even four. A mentorship consists of meeting with an adult mentor who is most often outside of the school community in a vocation or avocation for at least two hours a week. Students keep a journal and present their mentorship to at least half the school and often the entire school during the Festival at the end of April. The process is rigorous and passing is not guaranteed. If the student does not pass, they may have to repeat another mentorship.

**Project-Based Learning:** Several teachers (10) received PBL professional development the summer of 2018 and launched it in their classes 2018-19. The highlight was a year-long project between a 10th grade language arts and history class where they installed a Peace Museum at the Lannan Foundation in the spring. A critical aspect of PBL is the authentic audience--in this case the project achieved great success as many people attended at the Lannan Foundation offices.

**Experiential Learning:** Monte was founded on the idea that real-world experience has a tremendous impact both in retention and inspiration. To this end, students have gone camping at the beginning of the year since Monte was founded. This year the 9th and 12 grades went camping the second week of school. The 11th graders went camping to Chaco Canyon the 7th week. The 7th graders will go camping the 8th week, and the 8th graders will camp the 9th week. The 8th graders will also participate in a 4-day backpacking trip in March, as part of a wilderness program with Cottonwood Gulch, an experiential outdoor education non-for-profit organization.

**SCCR (Sustainable College and Career Readiness):** This past summer, reflecting the school's pillar of sustainability, students participated in dual credit courses in sustainability, as well as culinary. The culinary program is linked to our sustainability mission through the garden and the greenhouse, which provide fresh produce for our meals. The current dual-credit tracks will be augmented by computer programming and health--both of which also tie into sustainability.

Measures of student achievement: Monte's mentorships have always had innovative assessments, through the mentorship journal and essay, as well as the Festival presentation. This year we are designing a portfolio to measure how well students understand and engage with the mission of the school. (See at the end of this section.)

Professional Development: Through the Principals Pursuing Excellence Program the school implemented a core team structure. We are enhancing that original structure by working with the Transformational Learning Initiative to establish Team Leaders who will serve to establish greater collaboration among teachers and design effective professional development. (This also augments the core value at Monte del Sol of shared governance.)

### **Monte del Sol Mission Specific Goal and metric--launching in 2020**

Innovative Indicator - Mission Portfolio

Monte del Sol's mission has four pillars - community, environmental sustainability, global literacy and arts integration. We require two mentorships in order to graduate. In order to demonstrate fidelity to all aspects of our mission, we plan to expand the portfolio process that all mentorship students complete to include all students in all aspects of the mission. This 'Mission Portfolio' will require every student to demonstrate how they have understood and engaged with the mission of Monte del Sol each year.

In order to support this indicator, Monte del Sol will make the following institutional changes:

- Students will select pieces of work from all of their courses which reflect community, sustainability, global literacy and arts integration
- Grade Level teaching teams will highlight the mission-specific projects for students to choose from (in order to assure each student has a diverse number of projects that qualify for the Mission Portfolio)
- Home Group will become a class which is graded pass/fail, and the mission portfolio will be graded by the Home Group advisor
- Home Group Leaders will have a rubric, developed in-house, which will allow them to evaluate each student's mission portfolio
- Monte del Sol will re-introduce the student-led conference model to develop presentation skills and showcase their projects.

Mission Portfolio Goals (Each year, we hope to add more to the mission portfolio goal):

Year One (2020-2021) - 60% of Monte del Sol students will successfully complete a mission portfolio with a passing grade, based on the portfolio rubric, which will include criteria for student-led conferences

Year Two (2021-2022) - 70% of Monte del Sol students will successfully complete a mission portfolio with a passing grade, based on the portfolio rubric

Year Three (2022-2023) - 80% of Monte del Sol students will successfully complete a mission portfolio with a passing grade, based on the portfolio rubric. Students will also need to complete a mission portfolio presentation, which will be included in the rubric for year three.

Year Four (2023-2024) - Year Three criteria and more to be determined

Year Five (2024-2025) - Year Four criteria and more to be determined.

## 2. Academic Performance

The Charter School Act provides as follows:

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

### a. Department's Standards of Excellence

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

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

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

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

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

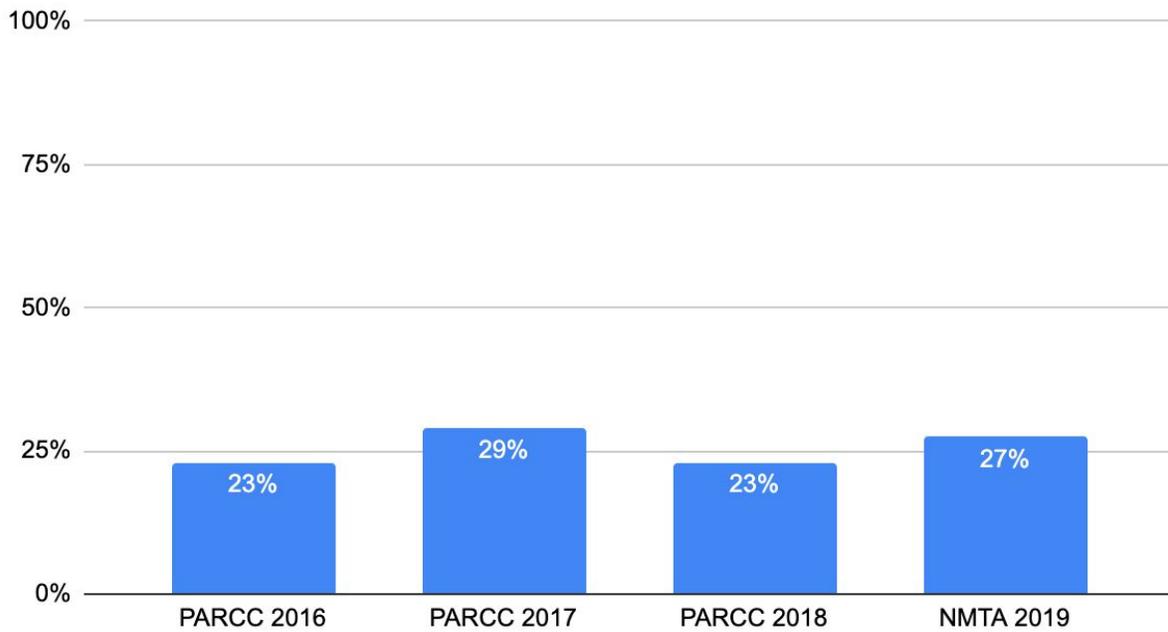
#### **School response:**

##### 2a. Department's Standards of Excellence

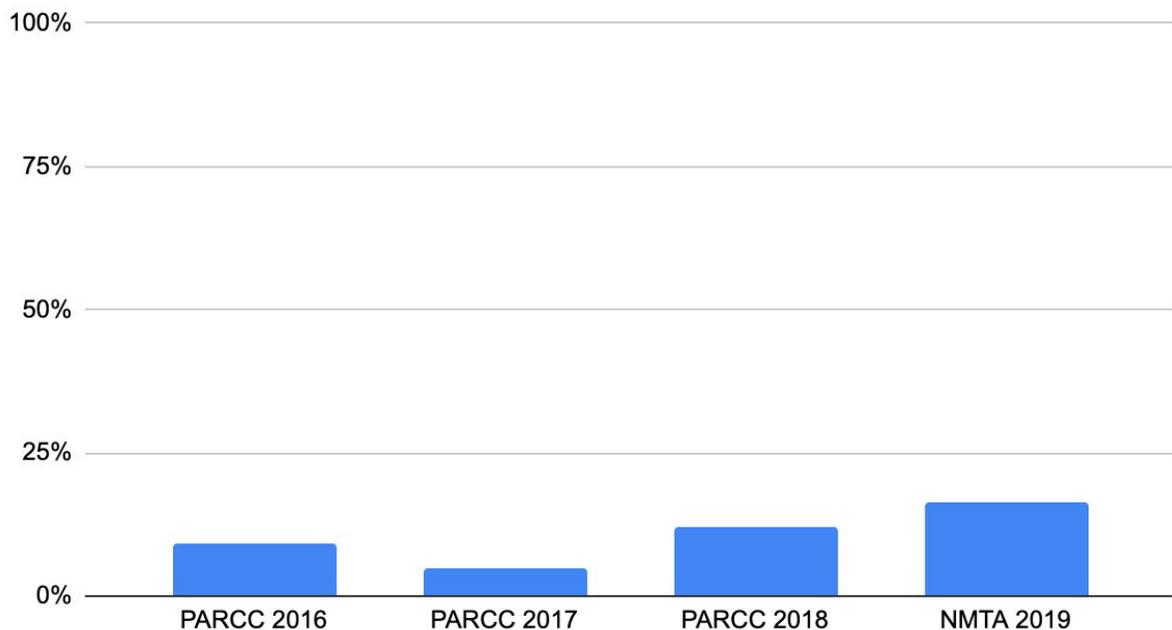
- PARCC Proficiency rates up between 2016 and 2019 (23->27.4% Reading, 9->16.4% Math) (From PED graphs)
- MdS has a record of student growth among the population that stays with us for 2 or more years on short-cycle assessments

- Grad rate is higher than NM and SFPS (MdS 72%, NM 71%, SF 69%)
- Current CCR doesn't reflect MdS actual efforts - reporting error
- Turnover in hard-to-staff positions (Math, Science, SPED) affected progress
- Shifting testing regimens over the length of the charter contract

## Reading Proficiency



## Math Proficiency



### Areas of Letter Grade

**[The school intended to respond more directly to the areas specifically mentioned in the letter grade, however, the school could not find the letter grades or scores on the PED website anymore.]**

Narrative: MdS hired an instructional coach in 2017 and implemented a professional development plan centered around analysis of student data. In 2018 MdS invested in a blended learning program to engage in Tier I intervention and established an after school tutoring program (Tier II Intervention) Positive outcomes were observed between the first and second years of implementation, and as a result, we now exceed expectations with our Q1 Math students.

Regarding Career and College Readiness: MdS acquired the Naviance program to guide students in the career process and the school counselor began professional development for staff in 2017-18. In 2018-19 MdS launched SCCR (Sustainable College and Career Readiness) in concertation with the Santa Fe Community College to create strands in Culinary, Sustainability, Health and Computer Programming strands. MdS has been awarded nearly \$150,000 worth of grants to develop the programs. [A note on our poor CCR score for 2018: we have never scored less than a B to my knowledge. We offer three to five or six AP courses a year (AP Art, AP Spanish Language, AP Spanish Literature, AP English, AP Biology, AP Environmental Science, AP History) and that year's data shows that we offered none.

The school grade was never lower than a B until PARCC was the test. The first year of PARCC was a struggle owing to the public pressure to resist and opt out. We were also testing with brand new ipads and a wifi network that had never had as many demands. We also lifted our grade from D to a C in 2017, and most likely would have had a C again in 2018 if our CCR data had been reported correctly. (Our STARS/Registrar retired in September 2017, and we had to staff mid-year with inexperienced people in both the Registrar and STARS.

Turnover in science and math teachers created difficulty. Of our three science positions, one teacher has stayed in place for the four years. Another veteran teacher retired briefly at the end of 17-18, but then was lured to another school. The 3 position has turned over every year, owing for the most part to the quality of the candidates. This year we have finally hired a strong teacher who is happy to be at Monte. In math a similar situation has occurred. We have two long term veteran teachers, but the 3rd position began to revolve when our faculty was hired by another local charter school where her grandson was a student. We have hired a veteran teacher this year and expect even better growth that we have shown last year.

The Head Learner participated in the Principal Pursuing Excellence program following the suggestion by the former CSD head. The program stresses data-driven instruction through short-cycle or interim assessments that can inform instruction. The new academic coach successfully introduced the assessment tools to several staff members in both language arts and mathematics. A Core Team was also created under the guidance of the PPE and the Head Learner's mentor. Professional Development was reinforced in 17-18 with PD and PLCs on every Tuesday (alternating). In 2018-19 five full day PDs were established that effectively established greater collaboration among staff. MdS has this year contracted with the Santa Fe Center for Transformational Educational Leadership to train Teacher Leaders in peer coaching. Internal systems of peer coaching and professional development are being institutionalized, rather than depending on a top-down principal-driven model. This is critical given the importance of shared governance in the history of MdS.

## 2b. School Specific Charter Goals

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

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

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

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

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

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

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

#### 2b. Charter-Specific Goals

Goal 1 - Reading growth - 75% meets standards

- '16-'17- 41% showed one full year's growth, as determined by NWEA benchmarks
- '17-'18- 67% showed one full year's growth, as determined by NWEA benchmarks
- '18-'19- 71% showed one full year's growth, as determined by NWEA benchmarks

**Goal 2- Math growth - 75% meets standards**

- '16-'17- 39%
- '17-'18- 71%
- '18-'19- 78%

**Goal 3- Q1 Math - 60% meets standards**

- '17-'18- 64%
- '18-'19- 81%

**Response to '16-'17:**

**Reading:** '16-'17- 41% showed one full year's growth, as determined by NWEA benchmarks

**Math:** '16-'17- 39%

**Q1 Math:** no data

- MdS hired an instructional coach in 2017 and implemented a professional development plan centered around analysis of student data.
- In 2017-2018, Dr. A. Robert Jessen entered the PPE program
- Year 1 (SY 2017-18)
  - Established a Core Leadership Team,
  - Annual and 90-plans
    - Systems
    - Data-driven instruction
  - Weekly 90-minute professional development sessions with faculty to deliver new and share existing strategies: interim assessments, critical friend protocols and use academic language.
  - Based on feedback from multiple stakeholders (parents, teachers and staff), the administration determined that the structure of one weekly 90-minute session did not provide sufficient time to cover all business and professional development needs. Monte del Sol's active NEA chapter is a mechanism for organizing and channeling feedback from staff.

**Response to '17-'18:**

**Reading:** '17-'18- 67% showed one full year's growth, as determined by NWEA benchmarks

**Math:** '17-'18- 71%

**Q1 Math:** '17-'18- 64%

- In 2018 MdS invested in a blended learning program to engage in Tier I intervention and established an after school tutoring program, Tier II Intervention. Students are identified through short-cycle and teacher recommendations. One of the goals for the summer programs ('16-'17, '17-'18, '18-'19) is for students to strengthen their bond to the school community (participation in gardening and food preparation, personal goal setting, and explicit connection of

math application to cooking and gardening). Growth occurred for 57% of participants between the end of the year and the beginning of the next year in the first and second years of implementation, and as a result, we now exceed expectations with our Q1 Math students.

- Scheduled five additional professional development days with all staff in addition to the three days faculty have for planning and grading. PD included:
  - mission-specific goals
  - tier I & II interventions
  - project-based learning at Monte del Sol
  - Interpersonal Leadership Styles (ILS)
  - faculty-led presentations on math and literacy instruction
  - restorative justice and safety
  - culturally responsive teaching
  
- Annual and 90-plans focusing on **Tier I Interventions** and **Formative Assessments**
  - Weekly staff and team meetings were scheduled
  - Reinstate department coordinators (English, Math, Science, Social Studies, Art, and World Languages), outlined vertical alignment in all departments, cross-curricular projects, arts integration, and input on budget needs
  - Grade-level teams discussed students of concern, cross-curricular programming and positive culture events (i.e., gatherings or educational field trips).

Stakeholder feedback: The full-day professional development sessions were constructive in that they provided time to go deeper into the subject matter and intentionally apply the content to classroom instruction. The PD days also were of such high quality that teachers' are requesting more. However, the structure was not sustainable over time, nor did it provide enough consistency to build on themes in a timely manner.

#### **Response to '18-'19:**

Reading: '18-'19- 71% showed one full year's growth, as determined by NWEA benchmarks

Math: '18-'19- 78%

Q1 Math: '18-'19- 81%

- School-wide math scores met the standard.
- Q1 Math exceeds the standard.
- Reading was 4 points shy of the standard, and is 4 points greater than the previous year, which maintains a trend.

Regardless of meeting or exceeding standards, the school is engaged in the following to improved school culture and teaching practices.

- Formalize Monte’s **Leadership Team** roles and responsibilities and request a two-year commitment from team leaders (departments: humanities, math/science, specials; and grade-level teams: 7-8, 9-10, 11-12)
- Shared governance and “flattened leadership”
- Common prep four days per week (8:00-8:55 AM)
- Define Monte’s compelling purpose with the support of The Santa Fe Center of Transformational School Leadership
  - Five 2.5-hour sessions with the leadership team
  - Three Appreciative Inquiry (AI) sessions with all MdS stakeholders
  - Continue developing Project Based Learning at MdS
- Expand the number of AP and honors courses offered
  - Honors (English 8, 9, 10, 11, Algebra I & II)
  - AP courses 2019-20 (Environmental Science, World History: Modern, US History, 2-D Art, Spanish Language and Culture, English Literature and Composition)
  - Guide students to earn the Bilingual Seal
- Develop dual credit cohorts and career pathways
  - Computer Science
  - Culinary Arts (towards SFCC certificate)
  - Sustainability (towards SFCC certificate)
  - Trades Math and Math Applications
- Practice common protocols (in documentation and dialogue) to support diverse needs: IEPs, SAT process, EL support
- Specific attention to operations and communication practices
- Involve all stakeholders in the school program development and evaluation

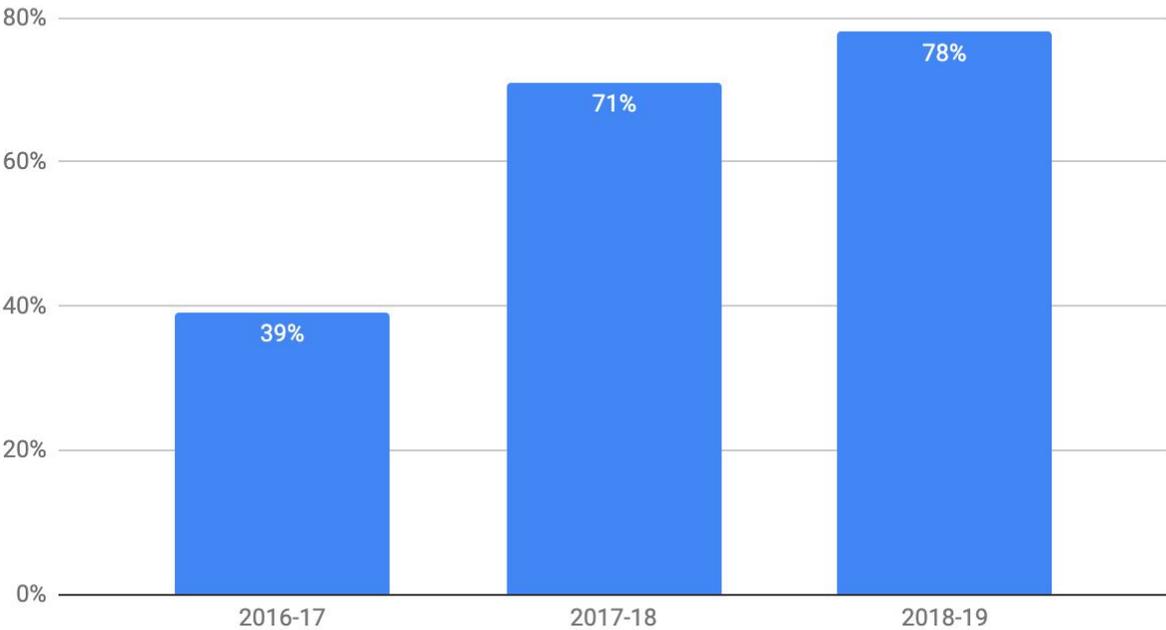
Monte del Sol continues to learn to do what it does well (relational learning) better. Beginning its third decade, Monte seeks to meet the diversity of Santa Fe with engaging educational experiences that prepare students to think critically, act responsibly as a member of a community, and excel as scholars, organizers, athletes, artists, etc. Monte del Sol will continue to evaluate growth in math and ELA with the use of short-cycle assessments and build a culture of collaboration.

**General Response:** Turnover in science and math teachers has presented a challenge. Of our three science positions, one teacher has stayed in place for the last four years. Another veteran science teacher retired at the end of 17-18. The three positions have turned over every year, owing for the most part to the quality of the candidates. In math, we have two long term veteran teachers, but the

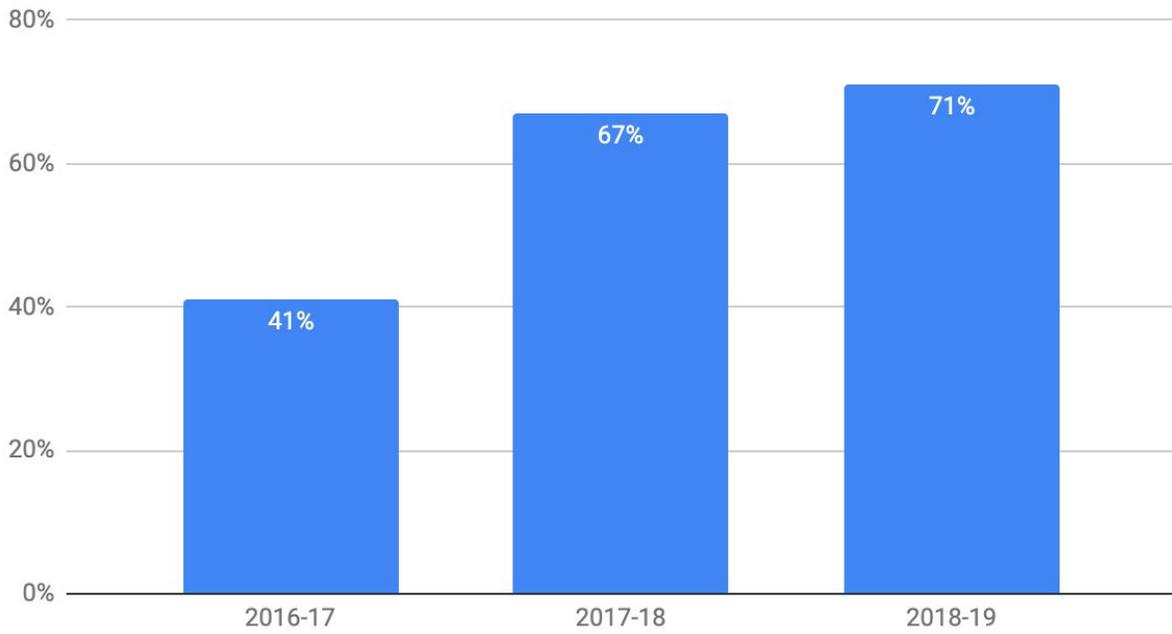
3rd position has revolved. Administration recognizes that we must develop a culture that both attracts and nurtures promising teachers, and believe that we have institutionalized administration and support teams that will do that. Our office manager and registrar team are in their second year. Our Assistant Head Learner is also in her second full year and our Academic Coach is in his third. New staff in all areas this year are stronger than in previous years and are receiving more support from our reorganized Leadership Team structure (Department Heads for STEM, Humanities, and Specials, as well as coordinators for grade-level teams--7-8, 9-10 and 11-12).

The Head Learner participated in the Principal Pursuing Excellence program following the suggestion by the former CSD head. The program stresses data-driven instruction through using short-cycle and interim assessments to inform instruction. The new academic coach successfully introduced the assessment tools to several staff members in both language arts and mathematics. A Core Team was also created under the guidance of the PPE. Professional Development was reinforced in 17-18 with PD and PLCs on every Tuesday (alternating). In 2018-19 five full day PDs were established that effectively established greater collaboration among staff. MdS has this year contracted with the Santa Fe Center for Transformational Educational Leadership to train Teacher Leaders in peer coaching. Internal systems of peer coaching and professional development are being institutionalized, rather than depending on a top-down principal-driven model. This is critical given the importance of shared governance in the history of MdS.

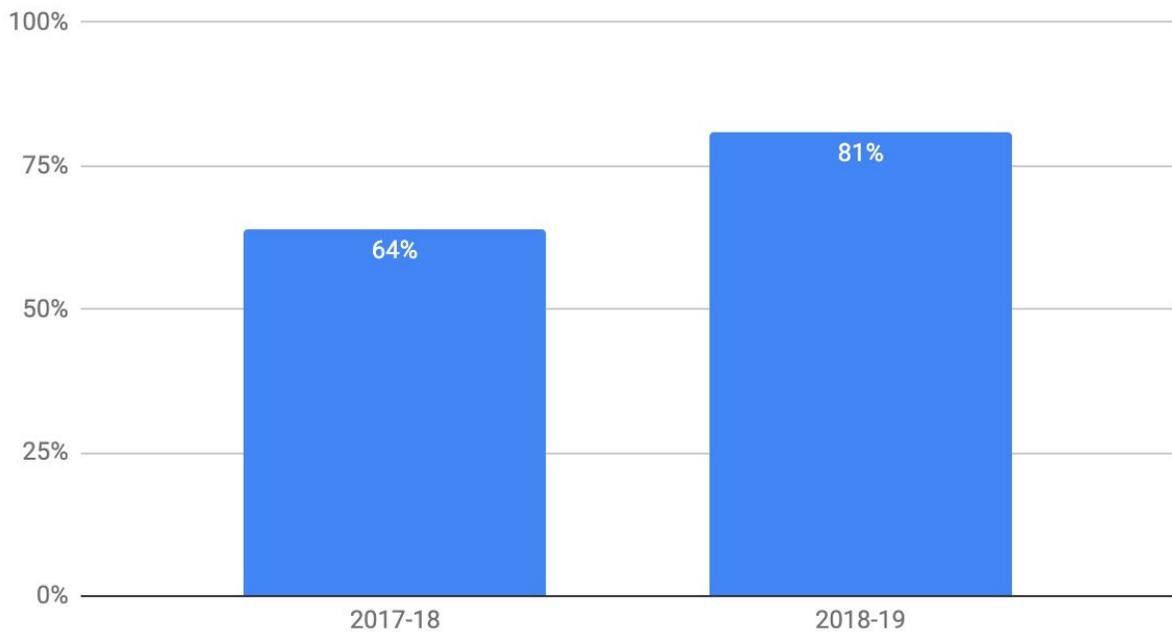
MAP Growth Mathematics, 2016-2019



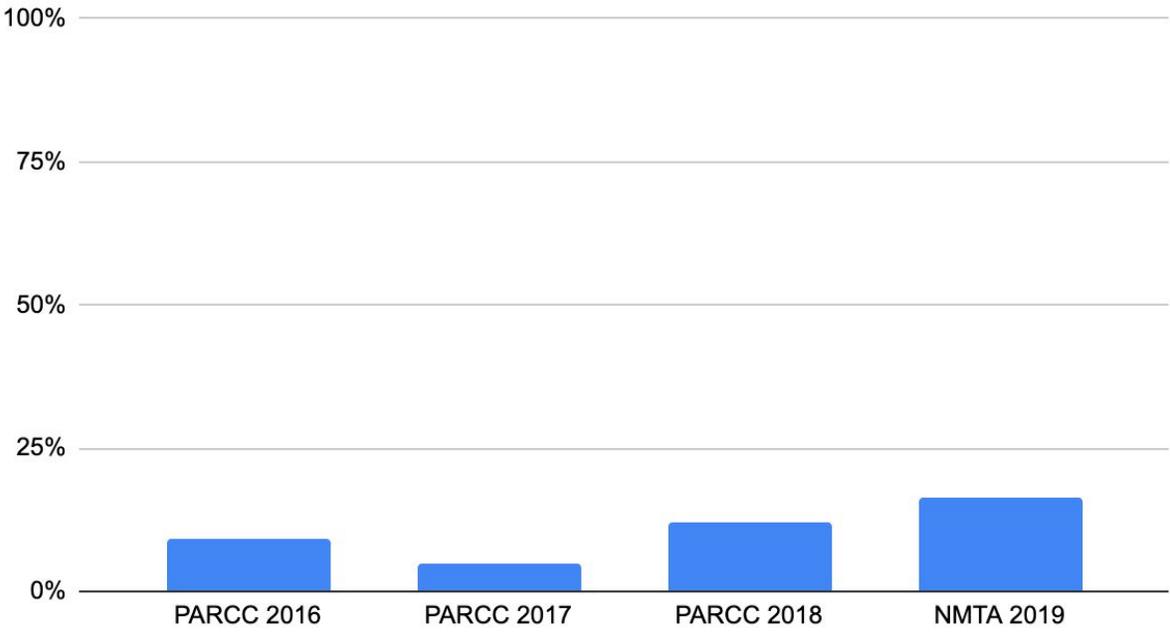
### MAP Growth Reading, 2016-2019



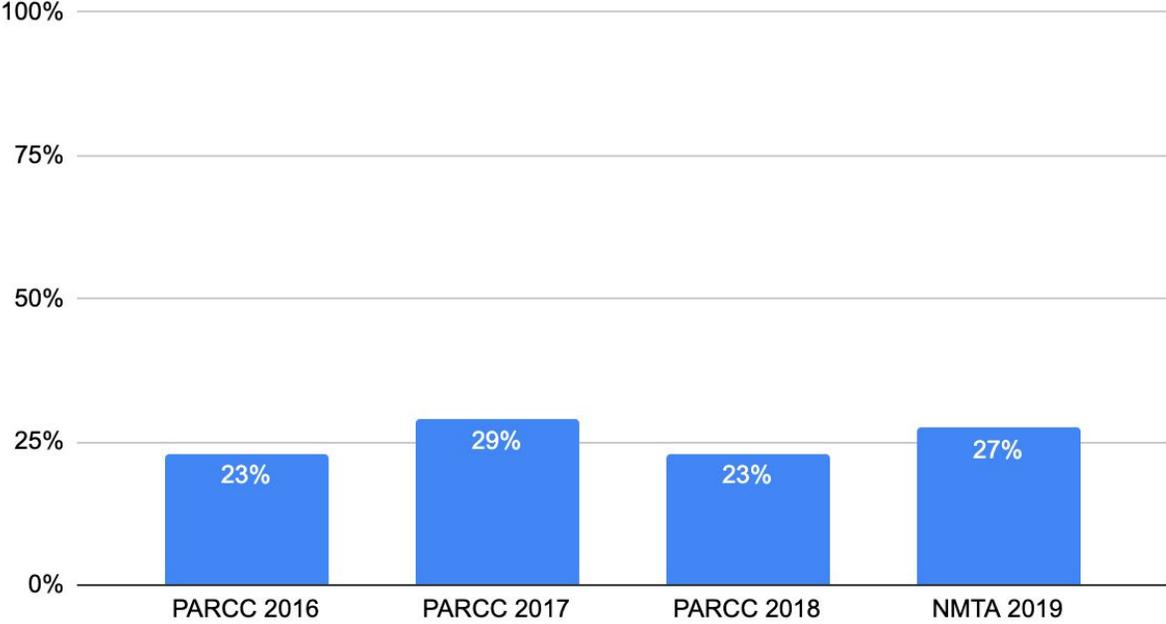
### MAP Growth Q1 Mathematics 2017-2019



# Math Proficiency



# Reading Proficiency



### **3. Financial Compliance**

The Charter School Act provides as follows:

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

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

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

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

Year	Total # of Findings	Nature of Findings including Rating (Compliance, Significant Deficiency, Material Weakness)	School's Corrective Action Plan
Year 2016	6	1 Significant Deficiency 4 Compliance 1 Other Matters	<ul style="list-style-type: none"> <li>· Budget Monitoring to submit BARs</li> <li>· Procurement training provided to staff</li> <li>· Controls implemented on payroll processing approvals</li> <li>· Communication and training to staff in charge of bank deposits regarding 24 hr rule</li> <li>· Proper mileage reimbursement amount was communicated and used</li> <li>· Warrants have been stale dated</li> </ul>
Year 2017	3	1 Material Weakness 1 Significant Deficiency 1 compliance	<ul style="list-style-type: none"> <li>· Budget Monitoring to submit BARs</li> <li>· Communicating to staff regarding procurement procedures and Statute</li> <li>· Communication and training to staff in charge of bank deposits regarding 24 hr rule</li> </ul>

Year 2018	7	2 Material Weakness 2 Significant Deficiency 3 compliance	<ul style="list-style-type: none"><li>· Procurement training provided to staff</li><li>· Revisions of GL to properly record transactions</li><li>· PR Reconciliations done</li><li>· Training staff on issuing receipts when cash/checks are received</li><li>· Liabilities payments processed timely</li><li>· Inventory count has been done</li></ul>
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## B. Updated Organizational Performance Framework

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

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

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

Implementation of the described improvement actions should be verifiable through evidence at the site visit.

**Please identify specific evidence of both the school/adult/leader/board actions and the improved practices and outcomes in the narrative.**

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

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

### *School response:*

#### **III-A.01: Educational Plan 16-17 WTM and 18-19 WTM**

16-17 Next Step Plans (NSP)--missing personal and academic goals, post-graduation goals

HL proved that he verified FY2016 graduation data.

18-19 HL provided a plan of how the school will complete NSPs timely and fully.

Narrative: Through the home group advisory system Monte teachers get to know and effectively advise students. Teachers also get to know students well through the beginning of the year camping and day trips. Monte also has maintained the practice of everyone being on a first-name basis, including the Head Learner. After the CSD site visit in 2016-17, we established record-keeping practices with the 4-year (next step) plans that can show the effectiveness of our counseling all students, which includes collecting signatures of parents and students.

#### **III-A.02: Education Plan 15-16 DN and 17-18 WTM**

15-16 MdS did not have a stipended position for RTI and SAT coordinator. Meetings were run on a relatively ad hoc manner.

17-18 Several NSPs were unsigned by either the student, parent or teacher/advisor

Narrative: Previous years the SAT process had been managed by either a school social worker or the Assistant Head Learner, with varying degrees of success. Beginning in 16-17 we made the SAT coordinator a paid (stipend) position and staffed it with Sierra Corriveau, and highly professional teacher who institutionalized practices. Given the time commitment, for 18-19 the position was divided among team members (7-8, 9-10, 11-12) and the stipend was divided evenly.

For 18-19 administration made sure to stress that advisors collected signatures on Next-Step Plans.

### **III-A.03 Educational Plan 16-17 FFB, 17-18 WTM and 18-19 WTM**

16-17 School failed to provide evidence of working with Special Education Bureau on a CAP to prove a continuum of services and running contact logs.

17-18 School needed to provide evidence (i.e. description of continuum of services and running contact log by special education teachers).

18-19 School needed to provide copy of evidence (i.e. an overdue IEP that was completed 9/27/18)

Narrative: During the 16-17 school year the state reduced funding and “clawed back” funds in the middle of the school year. In combination of the Assistant Head Learner/Special Education Coordinator semi-retiring in January owing to health reasons the Special Education Department lacked a coordinator. Beginning in 17-18 the new Assistant Head Learner assumed oversight over Special Education and reinforced the maintenance of contact logs by SE teachers.

### **III-A.04 Education Plan 16-17 FFB, 17-18 FFB and 18-19 FFB**

16-17 School did not provide evidence of process for providing supports/services/access to grade level content for ELs. Issues were files did not contain home language surveys (HLS). School needs to prove that HLS is only administered once in student’s career.

17-18 School requested to provide following evidence: monitoring form for Reclassified Fluent English Proficient [RFEP]; forms showing attempts to collect records, owing to some files that were also missing HLS/LUS did not contain logs of efforts of the school to obtain said records.

18-19 School did not provide evidence of investigating the status of all students listed on the STARS ELP Error Report and how errors were corrected. [Evidence was provided on 9/16/19] The Annual Notification Letter was requested and provided. In addition, action plans outlining a) how EL status will be determined for each new student, b) how students who exit the program will be progress monitored for success.

Narrative: The school’s long-time Bilingual Coordinator passed away suddenly March 7th of 2016, leaving the position vacant for the duration of that year. A new coordinator was hired for the 16-17 year. Our registrar resigned suddenly September 2017, necessitating a mid-year hiring of a first-time registrar. That registrar was replaced for 18-19, and oversight of the registrar’s duties shifted to the Assistant Head Learner. With that key staff now in place for consecutive years we have improved file keeping of EL students. (We do an excellent job advising and retaining Spanish-speaking students, which is evidenced by the number of bilingual students who now successfully graduate, several (8 last year) with the bilingual seal.

### **III-A.05 Education Plan 16-17 WTM, 17-18 FFB and 18-19 MS**

16-17 School provided a 5-day truancy letter in which the school attempts to meet with parents or has met with parents and a 10-day letter reporting that the school has reported to the probation services office.

17-18 School did not provide updated 5 and 10 day truancy letters that comply with 6.10.8.7-8.

18-19 School has updated and provided 5 and 10 day truancy letters that comply.

Narrative: 16-17 School counselor who had been in charge of truancy letters was on sabbatical. Replacement counselor left in January owing to budget clawbacks. 17-18 truancy duties were shifted to a new Dean of Students, and letters were sent out but not updated. 18-19 letters were sent out and updated.

### **III-A.06 Education Plan 17-18 WTM and 18-19 WTM**

17-18 While the goal for recurrent enrollment is 85%, the school showed 75.44%, *far above* the 50% marker for FFB.

18-19 While the goal for recurrent enrollment is 85%, the school showed 79.37%, *far above* the 50% marker for FFB.

Narrative: The school year 2016-17 was notable for budget cuts by the state. The school was considering cutting funding for sports during that year, which did not happen owing to the founding of a booster club to raise funds. However, even the discussion of such an action apparently affected some students' decision to re-enroll. In addition, the school took the decision to cease using E2020 as a credit recovery tool, as the presence of such an option created a disincentive to work hard and pass regular courses. Instead, students were counseled to retake the course, or to take a more rigorous online course from Florida Virtual and BYU.

### **IV-A.00 Business Mgmt/Oversight: financial compliance**

#### **16-17 - Falls Far Below**

**Internal Control Policies** - *the school was rated Falls Far Below owing to lack of sound internal control policies.* The board and Head Learner responded by forming a policies committee with the express task of developing policies that would be institutionalized, regardless of who is serving as business manager (16-17 the school engaged SchoolAbility as the business office contractor, following three years of a full-time business manager. Another contractor, Maria Fidalgo, was engaged for 17-18.) The new business policies and protocols will be attached as evidence of follow up.

**Audit Findings** - There were 5 findings with 4 Compliance (Expenditures Exceed Budget, Payroll Processing and Personnel file Maintenance, Timely Deposits and Travel and Per Diem), and 1 Significant Deficiency (Controls Over Cash Disbursements).

Board, Business Manager implemented the CAP and also developed Internal Control Policies to institutionalize procedures.

#### **17-18 - Falls Far Below**

**Audit Findings** - subject to the request are 2 Non-compliance (Expenditures Exceed Budget and Timely Deposits), and one Significant Deficiency (Controls Over Cash Disbursements). The school submitted the Corrective Action Plan (CAP) but was rated Falls Far Below owing to the repeated nature of the three findings above.

Two of the above findings were not repeated in 18-19 (Expenditures Exceed budget and Timely Deposits). The Significant Deficiency (Controls Over Cash Disbursements) was repeated, and is the number 1 focus of the business office, and is one of the reasons the school has decided to hire a full-time business manager.

**CPO** - The school failed to report the CPO to the State Purchasing Division. The Head Learner was the CPO, but failed to register.

**Employment Contracts** - *one employee's contract was not in the personnel file.* The school has decided to hire a full-time business manager following 2018-19.

#### **18-19 - Working to Meet the Standard**

**CPO** - *The Head Learner, although earning recertification of the CPO license in March of 2018, failed to register with the GSD State Purchasing Office.* The school is now aware that the registration must occur. Furthermore, the school has hired a full-time assistant business manager this year who is training to be a full-time business manager next year as an employee, and will be eligible to be the CPO. The HL intends to

recertify again this year, so that the school will have two people certified, with the official CPO as the business manager.

**Audit Committee** - the school was missing a community member with financial experience on the audit committee. That situation has been rectified.

**Finance Committee** - the school has the required two Governing Board members on the finance committee as required, in addition to the Business Manager, Head Learner, Assistant Head Learner, and a staff member.

**Audit Findings** - The findings consisted of 3 Other Non-Compliance (Controls over Cash Disbursements, Controls over Cash Receipts, Controls over Annual Inventory), 2 Significant Deficiencies (Internal Control over Financial Reporting, Payroll Contributions), and 2 Material Weaknesses (Controls over Bank Reconciliation and Controls over Voluntary Deductions).

These findings were addressed in the CAP (Corrective Action Plan, see Part C of Application). They also led to the school taking the decision to hire a full-time business manager instead of a Contractor. A search over the summer did not result in viable candidates to step in immediately, and the school decided to train a replacement. The training is provided by current contract business manager, as well as a consulting business manager.

#### **IV-A.01 Business Management and Oversight**

##### **16-17 - Falls Far Below**

*The school was found to have not followed general accounting principles in Controls over Cash Disbursements in that in 2 of 40 disbursements the purchase order was dated after disbursement, and in 3 of 40 the invoice was not signed as OK to pay by Head Learner or Business Manager and in 1 of 40 the account code was not correct.*

As stated above, the school designed and has implemented policies and protocols to institutionalize practices regardless of the business manager. However, in this case the school also replaced the business manager contractor.

##### **17-18 - Falls Far Below**

*The school received a repeat Significant Deficiency for the audit of the Foundation supporting the school (Cash Disbursements: the Foundation failed to provide supporting documentation for expenditure).*

The Foundation contacted with a new bookkeeper this year, and is currently (October 2019) interviewing bookkeeping candidates.

##### **18-19 - Falls Far Below**

The school received Falls Far Below owing to having received 2 Significant Deficiencies, one repeated, and 2 Material Weaknesses. Please see response to prior indicator IV-A.00.

#### **VI-A.02 Employees: completing required background checks**

##### **16-17 - Meets Standard**

##### **17-18 - Falls Far Below**

*School did not provide evidence of a cleared background check.* School has since provided evidence of the specific cleared background check.

The school is also currently (October 2019) working on establishing more comprehensive board policy on background checks. The school has provided assurance that prohibits hiring of sex offenders. (see included assurance.)

##### **18-19 - Falls Far Below**

The school Falls Far Below owing to being unable to provide evidence of a different background check. The current requirements have shifted from the background check going to the school (using the school's ORI number), to the PED, and then back to the school as of October 1, 2019. The specific staff member originally

submitted one to the school, and then submitted one to the state. For technical reasons concerning the status of the staff member's license (had expired and was in the process of renewal), the state was unable to provide the school with a copy of the background check. A cleared background check is on file with the state.

The school has hired a full-time Assistant Business Manager to focus on compliance with HR issues such as background checks. The school is also in the process of reviewing appropriate policy for the board regarding background checks.

#### **VII-A.00: School Environment: complying with facilities requirements**

##### **16-17 Meets the Standard**

##### **17-18 Working to Meet Standard**

The school provided requested evidence (e.g., tentative schedule of emergency drills schedule for the remainder of the school year).

##### **18-19 Falls Far Below**

*The school did not provide an action plan regarding how emergency drills will be conducted or a sample form used to document each drill. In addition, the school did not meet newly established requirements regarding having one drill each of the first four weeks of school.*

Response: The school will provide action plans and sample forms and insure that a drill occurs each of the first four weeks of school, as well as comply with requirements for shelter-in-place and active-shooter drills as drills during the first four weeks. Our safety coordinator will attend professional development workshops to insure appropriate training.

#### **VII-A.01: School Environment: complying with health and safety requirements**

##### **16-17 Meets the Standard**

##### **17-18 Falls Far Below**

*The school did not provide immunization status log.*

Response: the school hired a new registrar team for the 17-18 year and has a contract nurse who are working on shoring up those procedures. The immunization status log was eventually completed prior to the end of first semester.

*The PED team did not observe oversight of campus visitors for 15 minutes after arrival.*

Response: the school has created the stipended position of Safety Coordinator and upgraded security systems: cameras are upgraded; lights are on motion sensors; camera and intercom installed at doorway; back doors are maintained locked. The school is also working on replacing classroom and office portables with a permanent structure that will allow the school a single point of entry.

##### **18-19 Falls Far Below**

*The school did not provide evidence for training of four teachers in Reporting Child Abuse and Neglect; two of those teachers are no longer with the school.*

Response: The school has provided evidence of training for those two teachers still with the school.

Note: The school has provided a Safe School Plan that was accepted as of April 1, 2019.

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

The Charter School Act provides as follows:

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

##### a. Charter Material Terms

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

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

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

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

Monte del Sol is not aware of any negative feedback in Charter Material Terms, as there were none in any of the PEC Annual Monitoring Instrument for the duration of the contact.

## b. Organizational Performance Framework

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

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

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

Implementation of the described improvement actions should be verifiable through evidence at the site visit.

**Please identify specific evidence of both the school/adult/leader/board actions and the improved practices and outcomes in the narrative.**

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

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

### *School response:*

#### **III-A.01: Educational Plan 16-17 WTM and 18-19 WTM**

16-17 Next Step Plans (NSP)--missing personal and academic goals, post-graduation goals

HL proved that he verified FY2016 graduation data.

18-19 HL provided a plan of how the school will complete NSPs timely and fully.

Narrative: Through the home group advisory system Monte teachers get to know and effectively advise students. Teachers also get to know students well through the beginning of the year camping and day trips. Monte also has maintained the practice of everyone being on a first-name basis, including the Head Learner. After the CSD site visit in 2016-17, we established record-keeping practices with the 4-year (next step) plans that can show the effectiveness of our counseling all students, which includes collecting signatures of parents and students.

#### **III-A.02: Education Plan 15-16 DN and 17-18 WTM**

15-16 MdS did not have a stipended position for RTI and SAT coordinator. Meetings were run on a relatively ad hoc manner.

17-18 Several NSPs were unsigned by either the student, parent or teacher/advisor

Narrative: Previous years the SAT process had been managed by either a school social worker or the Assistant Head Learner, with varying degrees of success. Beginning in 16-17 we made the SAT coordinator a paid (stipend) position and staffed it with Sierra Corriveau, and highly professional teacher who institutionalized practices. Given the time commitment, for 18-19 the position was divided among team members (7-8, 9-10, 11-12) and the stipend was divided evenly.

For 18-19 administration made sure to stress that advisors collected signatures on Next-Step Plans.

### **III-A.03 Educational Plan 16-17 FFB, 17-18 WTM and 18-19 WTM**

16-17 School failed to provide evidence of working with Special Education Bureau on a CAP to prove a continuum of services and running contact logs.

17-18 School needed to provide evidence (i.e. description of continuum of services and running contact log by special education teachers).

18-19 School needed to provide copy of evidence (i.e. an overdue IEP that was completed 9/27/18)

Narrative: During the 16-17 school year the state reduced funding and “clawed back” funds in the middle of the school year. In combination of the Assistant Head Learner/Special Education Coordinator semi-retiring in January owing to health reasons the Special Education Department lacked a coordinator. Beginning in 17-18 the new Assistant Head Learner assumed oversight over Special Education and reinforced the maintenance of contact logs by SE teachers.

### **III-A.04 Education Plan 16-17 FFB, 17-18 FFB and 18-19 FFB**

16-17 School did not provide evidence of process for providing supports/services/access to grade level content for ELs. Issues were files did not contain home language surveys (HLS). School needs to prove that HLS is only administered once in student’s career.

17-18 School requested to provide following evidence: monitoring form for Reclassified Fluent English Proficient [RFEP]; forms showing attempts to collect records, owing to some files that were also missing HLS/LUS did not contain logs of efforts of the school to obtain said records.

18-19 School did not provide evidence of investigating the status of all students listed on the STARS ELP Error Report and how errors were corrected. [Evidence was provided on 9/16/19] The Annual Notification Letter was requested and provided. In addition, action plans outlining a) how EL status will be determined for each new student, b) how students who exit the program will be progress monitored for success.

Narrative: The school’s long-time Bilingual Coordinator passed away suddenly March 7th of 2016, leaving the position vacant for the duration of that year. A new coordinator was hired for the 16-17 year. Our registrar resigned suddenly September 2017, necessitating a mid-year hiring of a first-time registrar. That registrar was replaced for 18-19, and oversight of the registrar’s duties shifted to the Assistant Head Learner. With that key staff now in place for consecutive years we have improved file keeping of EL students. (We do an excellent job advising and retaining Spanish-speaking students, which is evidenced by the number of bilingual students who now successfully graduate, several (8 last year) with the bilingual seal.

### **III-A.05 Education Plan 16-17 WTM, 17-18 FFB and 18-19 MS**

16-17 School provided a 5-day truancy letter in which the school attempts to meet with parents or has met with parents and a 10-day letter reporting that the school has reported to the probation services office.

17-18 School did not provide updated 5 and 10 day truancy letters that comply with 6.10.8.7-8.

18-19 School has updated and provided 5 and 10 day truancy letters that comply.

Narrative: 16-17 School counselor who had been in charge of truancy letters was on sabbatical. Replacement counselor left in January owing to budget clawbacks. 17-18 truancy duties were shifted to a new Dean of Students, and letters were sent out but not updated. 18-19 letters were sent out and updated.

**III-A.06 Education Plan 17-18 WTM and 18-19 WTM**

17-18 While the goal for recurrent enrollment is 85%, the school showed 75.44%, *far above* the 50% marker for FFB.

18-19 While the goal for recurrent enrollment is 85%, the school showed 79.37%, *far above* the 50% marker for FFB.

Narrative: The school year 2016-17 was notable for budget cuts by the state. The school was considering cutting funding for sports during that year, which did not happen owing to the founding of a booster club to raise funds. However, even the discussion of such an action apparently affected some students' decision to re-enroll. In addition, the school took the decision to cease using E2020 as a credit recovery tool, as the presence of such an option created a disincentive to work hard and pass regular courses. Instead, students were counseled to retake the course, or to take a more rigorous online course from Florida Virtual and BYU.

#### **4 - C. Governance Responsibilities**

**Governing Board Membership Terms, Roles, and Committee Membership 2015-2019**  
**For Charter Renewal 2020: Each school must identify how they have met governance responsibilities during the term of the contract.** Specifically, the school must identify:

- the membership of their boards at all times during the term of the contract [starting in 2015-16] (with roles and service terms for all members) this should also include membership of the required committees;
- any time when membership on the governing body fell below the requirements in their by-laws or the statutory minimum of 5 members; **[never]**
- any time when the governing body did not maintain the required committee membership; **[never]**
- the amount of time any vacancies were open;
- any board members that did not complete required training hours in any of the years of the contract term.

#### **July 1 2015-Sept. 2019**

##### **2015-16**

**Cassandra Reid** 08-2010 - 06-13-2017; **President 2015 - 06-13-2017**; Vice President 2014-2015; Secretary 2013-2014

**Brett Frauenglass** 10-2009 - 06-13- 2017; President 07-2012 - 06-2015; **Vice President 07-2015--06-20-2016**

**Michael Smith** 05-20-2014 - present; President 06-13-2017- present; **Finance Committee 2015-17**

**Elena Junes** 05-2011 - 10-11-2016; **Development Committee 2015-2016**

**Anne Salzmann** 01-2015 - 06-13-2017 **Head Learner Evaluation Committee 2016-18**

**Gilbert Lopez** 02-2014 -01-10-2017

**Jim Ledyard** 03-2016 - 10-11-2016

**Korina Lopez** 05-2016 - 08-28-2019; **Development Committee 2016-2017**

**Jennie St. Clair** 03-2014 - 10-11-2016

##### **2016-17**

**Cassandra Reid** 08-2010 - 06-13-2017; **President 2015 - 06-13-2017**; Vice President 2014-2015; Secretary 2013-2014

**Robert Jenkins** 01-10-2017 - present; **Vice President 06-13-2017- present**; Policy Committee

**Michael Smith** 05-20-2014 - present; President 06-13-2017- present; **Treasurer, Finance Committee 2015-17**

**Charles McIntyre** 02-14-2017- present; **Secretary 06-13-2017 - present**

**Korina Lopez** 05-2016 - 08-28-2019; **Development Committee 2016-2017**

**Anne Salzmann\*** 01-2015 - 06-13-2017 **Head Learner Evaluation Committee 2016-18**

**Gabriel Alarcon** 01-10-2017 - 11/14/2017

**Brett Frauenglass\***, 10-2009 - 06-13- 2017; President 07-2012 - 06-2015; VP  
07-2015--06-20-2016

**Elena Junes\*** 05-2011 - 10-11-2016; Development Committee 2015-2016

**Gilbert Lopez\*** 02-2014 -01-10-2017

**Jim Ledyard\*** 03-2016 - 10-11-2016

**Jennie St. Clair\*** 03-2014 - 10-11-2016

**Steve Alarid** 03-14-2017 - 06-18-2019; Treasurer, Finance committee, and Audit committee:  
06-13-2017 - 06-18-2019

### **2017-18**

**Michael Smith** 05-20-2014 - present; **President 06-13-2017- present**; Finance Committee:

**Robert Jenkins** 01-10-2017 - present; **Vice President 06-13-2017- present**; Policy Committee

**Steve Alarid** 03-14-2017 - 06-18-2019; **Treasurer, Finance committee, and Audit  
committee: 06-13-2017 - 06-18-2019**

**Charles McIntyre** 02-14-2017- present; **Secretary 06-13-2017 - present**

**Louise Yakey** 06-13-2017 - 07-11-2019, **Head learner Evaluation Committee 2018, 2019**

**Korina Lopez** 05-2016 - 08-28-2019; Development Committee 2016-2017

**Gabriel Alarcon\*** 01-10-2017 - 11/14/2017

**Teresa Martinez** 08-08-2017 - 10-18-2018

### **2018-19**

**Michael Smith** 05-20-2014 - present; **President 06-13-2017- present**; Finance Committee:

**Robert Jenkins** 01-10-2017 - present; **Vice President; - present**; Policy Committee

**Steve Alarid** 03-14-2017 - 06-18-2019; **Treasurer, Finance committee, and Audit  
committee: 06-13-2017 - 06-18-2019**

**Charles McIntyre** 02-14-2017- present; **Secretary 06-13-2017 - present**

**Mara Bruton** 06-18-2019-present

**Joseph Butler** 11-2018 - present. 01-2019 - Treasurer 08-20-2019-present, Finance and Audit  
committees

**Louise Yakey** 06-13-2017 - 07-11-2019, Head learner Evaluation Committee **2018, 2019**

**Teresa Martinez\*** 08-08-2017 - 10-18-2018

**Korina Lopez** 05-2016 - 08-28-2019; Development Committee 2016-2017

### **2019-20**

**Michael Smith** 05-20-2014 - present; **President 06-13-2017- present**; Finance Committee  
2015-17

**Robert Jenkins** 01-10-2017 - present; **Vice President- present**; Policy Committee

**Joseph Butler** 11-2018 - present. **08-20-2019 - present: Treasurer, Finance and Audit  
committees**

**Charles McIntyre** 02-14-2017- present; **Secretary 06-13-2017 - present**

**Mara Bruton** 06-18-2019-present

**Louise Yakey\*** 06-13-2017 - 07-11-2019, **Head learner Evaluation Committee 2018, 2019**

**Korina Lopez\*\*** 05-2016 - 08-28-2019; Development Committee 2016-2017

\*left board that year

\*\*resignation officially accepted that year, but had ceased attending board meetings prior to the end of the previous year

(Board amended by-laws to require only 5 board members in 2019-20.)

### Governing Body Performance

The school has seven (7) members serving on their Governing Body.

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

Name	Role	Service Start Date	Membership Status	FY19 Training Requirements*	Hours Completed	Hours Missing
Charles McIntyre	Secretary		Active	8	8	0
Louise Yakey		5/1/2017	Active	8	0	8
Michael Smith	President	5/20/2014	Active	8	8	0
Robert Jenkins	Vice	1/1/2017	Active	8	8	0
Steve Alarid	President		Resigned	8	6	2
Joe Butler		11/20/2018	Active	10	10	0
Mara Bruton		6/18/2019	Active	10	10	0
Korina Lopez		5/1/2016	Active	8	0	8

Louise Yakey was voted on the board and owing to personal matters was not able to complete training in the next two months prior to the 6/30 deadline.

Mara Bruton noted that board members voted in late in the year have an additional burden of having to complete the training requirements in so short a time.

Korina Lopez had ceased attending and was planning on resigning, but it was only voted on in July of the next year, 2019-20.

## **Monte Del Sol Business Office - Internal Policies and Procedures FY 2018-2019**

Monte Del Sol, pursuant to 6.20.2.8 NMAC, will account for every financial transaction. MDS will build and sustain a budget that aligns to and comports with the Public School Code and NMPED procedures for public school accounting and budgeting. MDS' Business Manager, under the supervision of the Head Learner will be responsible for maintaining the school's budget as well as preparing and presenting all financial documentation. MDS Business Manager will meet the competency requirements in 6.63.12.9 NMAC.

**Collective Bargaining Agreement (CBA)** is entered into between the Governing Board of Monte Del Sol Charter School and National Education Association of New Mexico at Monte del Sol Charter School. To provide terms and conditions of employment for all certified and classified employees of the Monte Del Sol Charter School as defined, and certified by the New Mexico Public Employee Labor Relations Board.

### **General Ledger**

MDS will establish and maintain a general ledger in accordance with GAAP. The general ledger will be comprised of individual funds and account groups using the PED Uniform Chart of Accounts and shall be reconciled every fiscal year with department records.

### **Fund and Account Groups**

MDS shall use funds and account groups to report their financial position and operating results. Funds are classified into three broad categories: a) governmental funds, b) proprietary funds, and c) fiduciary funds. There are two account groups: a) general fixed assets and b) general long-term debt.

### **Chart of Accounts**

MDS shall prepare, maintain, and report budget and financial information utilizing the Standard and Uniform Chart of Accounts that is recognized, used, and available through the PED.

### **Basis of Accounting**

In accordance with GASB 34, MDS shall use a full accrual basis of accounting in preparation of annual financial statements and cash basis of accounting for budgeting and reporting.

MDS uses Visions Accounting Program that is compatible with state required reporting and formats.

### **Accounts Payable**

All mail is received by the front office receptionist, the receptionist opens and dates stamp all invoices. She will give invoices to the business manager for review; the business manager will then give all invoices to the business assistant for processing.

The assistant business manager will match all invoices to the purchase orders, packing slips, and/or time cards. The assistant business manager will input the invoices into Visions AP module

The assistant business manager submits the proposed voucher to the business manager for review, the business manager reviews all invoices to ensure that all supporting documentation is attached, and will review for accuracy.

The business manager prints and verifies checks for accuracy. Once checks have been printed, they are reviewed, and signed by the Head Learner, and one of the appointed signers on the Governing Board.

The invoices are retained and stored in the administrative offices, in a fireproof cabinet, and are also stored electronically.

### **Voluntary Deductions Reconciliation**

*Per 6.20.2.18 NMAC* the quarterly review of employees withholding ensuring that they are being properly remitted timely in accordance with the plan administrator requirements.

### **Accounts Receivable**

The Business Manager is responsible for billing and monitoring the collection of all amounts due from outside agencies.

The Business Manager is responsible for tracking and verifying cash balances for all federal, state, and other grants and contracts awarded to MDS. The Business Manager prepares the required cash requests, reimbursement reports, and invoices necessary for collection of amounts due to various programs.

The business manager reviews the reimbursement request.

### **Budget**

Monte Del Sol will prepare and adopt an annual budget in accordance with statutory *6.20.2.9 NMAC*; MDS will follow all budget requirements stated in *Sections 22-8-5 through 22-8-12.3, NMSA 1978*.

The operating budget is prepared under the direction of the Business Manager and Head Learner. A Budget Committee, department heads, make annual program recommendations.

The committee is designed to insure that representation from staff, students, and community.

The Operation Budget is reviewed and approved by Monte Del Sol Governance Board and included separately submitted to the Public Education Department pursuant to the *Public School Finance Act and the 1999 Charter Schools Act*.

### **Yearend Closing**

Upon completion of the final close for each fiscal year, Monte Del Sol determines the actual cash, and liabilities balances for all funds are correctly stated before they are submitted to PED by the designated yearend deadline.

A/P review all subsequent disbursements when preparing the accounts payable listing to ensure all account payables have been recorded.

A/R review all subsequent disbursements when preparing the accounts payable listing to ensure all account payables have been recorded.

### **Budget Adjustment Request (BAR)**

Increases, decreases and adjustments to the finalized budget are presented to the Public Education Department for approval, via the OBMS system. Once all approvals are in place, the change is recorded into Visions Accounting Software, and the adjustment is made to the original budget.

Budget adjustments, which do not alter the total amount of the budget, are processed as follows:

***Intra-Budget Transfers***—Transfers between the expenditure codes within the same function are presented to the Public Education Department for approval. Once all approvals are in place, the change is recorded to the Financial Management System as an adjustment to the original budget.

***Inter-Budget Transfers***—Transfers between expenditure codes outside of the same function are presented to the Public Education Department for approval. Once all approvals are in place, the change is recorded to the Visions Financial Management System as an adjustment to the original budget.

### **Finance Committee**

The Finance Committee shall also serve as an external monitoring committee on budget and other financial matters. The Finance Committee shall be assisted by the Head Learner and the Business Manager. Members of the Finance Committee shall be the Treasurer of the Governing Board, who shall serve as chair of this committee, and at least one other member of the Governing Board, as appointed by the President of the Governing Board with the advice and consent of the Governing Board, in accordance with the Governing Board's Bylaws and *NMSA 1978 §22-8-12.3 (2010)*.

### **Finance Committee Roles**

The Finance Committee is a committee of the Governing Board that meets monthly, at a minimum. This committee meets with the Business Manager and Head Learner, oversees development of the budget and strategic financial plans, and monitors the financial operations of the school. The members of the Finance Committee will review bank reconciliations and other financial reports with the Business Manager and the Head Learner.

Monte Del Sol will provide the finance committee the following reports:

1. Financial Statement Review
2. Bank Reconciliation /Bank Statement
3. Disbursements to date
4. Check Listing (one for current month and one FY to date)
5. Accounts Payable Vouchers (For the month)
6. Budget/Expenditures report to date by fund.
7. Budget Revenues/ projected and actuals to date
8. All vendor Contracts
9. Budget Adjustment Request
10. Quarterly Report (PED cash report)
11. Other Financial matters from the Finance Committee
12. Audit Committee-Reports (including findings and management responses)

The Finance Committee of the Governing Board shall be responsible for the primary Governing Board-level oversight of school financial matters, as defined by the Governing Board and New Mexico law. The Head Learner and Business Manager of MDS will have primary responsibility for executing all financial matters and financial decisions of the Governing Board. All members of the fiscal management team will work together to make certain that all financial matters of the organization are addressed with care, integrity, and in the best interest of MDS.

### **Audit Committee**

*NMSA 1978 Section 22-8-12.3* requires each governing authority of the Charter School to establish committees, including an Audit Committee. The Audit Committee is commissioned by and responsible to the Governing Board.

### **Audit Committee Roles**

The Audit Committee shall: attend the entrance and exit conferences for annual and special audits; meet with external financial auditors at least monthly after audit field work begins until the conclusion of the audit; be accessible to the external financial auditors as requested to facilitate communication with the Governing Board and the Head Learner; track and report progress on the status of the most recent audit findings and advise the local school Governing Board on policy changes needed to address audit findings; provide other advice and assistance as requested by MDS Governing Board; and be subject to the same requirements regarding the confidentiality of audit information as those imposed upon the local school Governing Board by the *Audit Act [12-6-1 NMSA 1978]* and rules of the state auditor.

The Audit Committee shall be assisted by the Head Learner and the Business Manager. Members of the Audit Committee shall be the Treasurer of the Governing Board, who shall serve as chair, one other member of the Governing Board, one volunteer member who is a parent of a student MDS ending the School, and one volunteer member who has experience in accounting or financial matters. The Head Learner and the Business Manager shall serve as ex-officio members of the committee.

### **CBA-Article 21-Personnel Files - Payroll**

Pursuant to 6.20.2.18 NMAC, MDS' written payroll policies and procedures are found below and comply with state and federal regulations on payroll. Their purpose is to maintain strict internal controls, close supervision, and financial accounting in accordance with GAAP. MDS will maintain and have available for inspection the following employee record documentation: employment contracts (including increments), personnel/payroll action forms, certification records, employment eligibility verification (federal form I-9 for citizenship certification), federal and state withholding allowance certificates, pay deduction authorizations, pay or position change notices, Educational Retirement Act plan application, and direct deposit authorizations

- 1) *CBA-article 19- Compensation and Salary Schedules* - The Head Learner is responsible for monitoring the hiring, and firing of employees, authorizing salaries, initiating employment contracts and maintaining the staffing levels approved in the annual budget.
- 2) The approved employment contracts are entered into the HR module system and the Business Manager prepares the salary worksheets for payroll.
- 3) Employees shall be paid in 24 equal installments, on the 15<sup>th</sup> and 30<sup>th</sup>. In the event the pay period ends on a Saturday or Sunday, payment will be made on the preceding Friday. In the event that the pay period ends on a holiday or on a day that the school is closed for business, payment will be made the preceding workday
- 4) *Quarterly review of employees accrued payroll and withholding to ensure that they are being properly remitted timely, in accordance with the plan administrator requirements.*
- 5) Office Manager is responsible for tracking, and reporting absences to the business office.
- 6) Absence Leave Form (*CBA-Article 14-General Leave Provisions*) forms are submitted to the office manager, and forwarded to the business office to update employee leave balances in the payroll accounting program.
- 7) Leave taken without sufficient leave balances are docked from the employee's pay during the pay period that the leave was taken.
- 8) All insurance and other deductions are submitted to the Business Manager on the proper forms. Records of these deductions are kept in the business office filed with the personnel files.
- 9) Any overtime that is worked must be approved in advance by the Head Learner, or supervisor.
- 10) Based upon the **CBA**, employees who are eligible for overtime pay will be compensated in the following manner:
  - a. All hours worked up to forty (40) hours in one workweek are to be paid at the staff member's regular hourly rate. Hours worked in excess of forty (40) hours in any one

- work week must be paid at time and one-half the regular hourly rate in accordance with law.
- b. Overtime pay is computed only on hours worked. If an employee uses a vacation and/or sick day(s) and works extra hours during the same workweek, payment will be paid at the regular hourly rate until the actual hours worked reaches forty (40) before any overtime will be calculated.
  - c. In the case of a non-exempt staff member whose pay rate is quoted on other than an hourly basis, the charter school business office will calculate hourly equivalent pay for overtime purposes.
  - d. Any deviation from the assigned working hours must be approved in advance by the Head Learner.
- 11) The charter school is required by law to withhold Educational Retirement Benefits (ERB) and ERA Retiree Health Care for those employees who meet the statute, and other requirements established by each entity. Amounts withheld are remitted to the respective entities in the employee's name by the due dates specified.
  - 12) The withholding for employee's portion of selected insurance coverage(s) shall be deducted in advance from the employee's pay in semi-monthly installments for the following monthly premium.
  - 13) All insurance and other deductions are submitted to the Business Manager on proper forms and records of these deductions are kept on file by the Business Manager.

#### **Summer Labor-Payroll**

- 14) MDS will use the time sheets instead of a time clock to record hours worked, by the students.
- 15) Students will only be compensated if they have signed in using the timesheet forms and approved by the team leaders.
- 16) Team leaders are required to verify and sign all timesheets before submitting to the grant coordinator.
- 17) The grant coordinator is responsible of verifying and submitting activity forms, and timesheets to the business office. They are to be submitted no later than the Friday prior to payroll.
- 18) Business office will verify timesheets against the activity report to ensure proper accounting of hours worked.
- 19) Any discrepancy will be reviewed by the business office.

#### **Receiving**

A designated copy of the Purchase Order or packing slip is signed to document the receipt of goods and to authorize the release of payment to the vendor. A copy of the Purchase Order is then retained by the Business Manager Assistant for processing payment.

#### **Travel (NMAC 2.42.2.1)**

Employees and Governance Council Members of the School may be entitled to reimbursement of registration fees, mileage, per diem and other costs associated with authorized trips for official school business.

All in-state and out-of-state travel must be approved by the Head Learner, and forward to the business office along with any purchase request forms. The approved Leave Request form serves a formal authorization for the trip.

All reimbursements are processed in accordance with the Per Diem and Mileage Act, as outlined in the DFA regulations. **See Tab A.** All receipts for out-of-pocket expenditures for transportation, registration, and miscellaneous expenses are required for reimbursement. Any meals and/or lodging costs included in the registration fee are deducted from the per-diem reimbursement.

DFA regulations can be found in the Business Office.

### **Overnight Travel (Internal Restrictions)**

Overnight travel for employees must be pre-approved by the Head Learner. To stay overnight the following conditions must apply. (*Meeting in the following paragraph may imply a training, conference, workshop, or meeting*)

- 1) You must be 50 or more miles from your home base (MDS).
- 2) You **may not** stay the evening before the beginning of your meeting unless it is over 100 miles from the home base.
- 3) You **may** stay the night after your meeting begins if the meeting carries on to the following day **and** if you are more than 50 miles away.
- 4) You **may** stay the night after your meeting ends, if it ends after 5pm, and you are out of state or traveling by aircraft.

### **Special Revenue Funds:**

All proposals prepared by the school staff for special funding require administrative approval from the Head Learner.

Upon receipt of an award notice, a budget adjustment request is prepared by the Business Manager for review and processing. New-award budgets are presented to the school's Governing Board and then forwarded to the Public Education Department for approval.

Final approved budgets are returned to the Business Manager and are entered to the Financial Management System. The Business Manger monitors special revenue budgets. The Program Coordinator acts as the control agent and is responsible for monitoring compliance issues in his/her area.

### **Insurance:**

Personal insurance for school employees is provided to Monte Del Sol, through NMPSIA. Property and liability insurance is covered through the NMPSIA.

Memoranda of coverage are proved to NMPSIA for each fiscal year. The memoranda outline the coverage provided.

### **Cash Receipts Procedures:**

The school uses a pre-numbered receipt for receipting of all monies. All receipts books are located in the office manager for security purposes. Designated staff will be trained regarding cash recording and depositing policy.

- 1) Per NMAC 6.20.2.14, school districts shall establish and maintain a cash management program to safeguard cash and provide prompt and accurate reporting that adheres to cash management requirements of the applicable state and federal laws and regulations.
- 2) The Business Manager will record all receipts into Visions Accounting Software.
- 3) The office manager will be responsible to ensure all deposits are made within the **twenty-four** hour requirement.
- 4) The Head Learner, or the administrator will take the deposits to the bank.
- 5) Credit card payments are processed through the e-fund system and reconciled monthly by the business manager.

**Bank Reconciliation:**

Monthly bank reconciliation are prepared by the Business Manager, and approved by the Head Learner, and the finance committee at the following scheduled finance committee meeting. Bank reconciliation's will be completed monthly. All difference between Bank and Book will be posted in the month reconciled.

**In House Check Signatures:**

All checks require two signatures on each warrant. The Head Learner along with the GC president, are the two primary in-house signers, and the alternate is a Governing Board member.

**Donations:**

**Cash Donations** should be made in the form of a check or money order written out to Monte Del Sol. All checks will be given to the Office Manager for receipting and photocopying. They will be given to the Business Manager for preparing a deposit slip and making deposit with the bank. The deposit should be made within 24 hours of receiving funds.

**In Kind Services** or other non-cash donations will be recognized by Monte Del Sol in the form of a written letter by the Office Manager on official school letterhead signed by the Head Learner, with the original going to the donor and a copy held with the Office Manager and the Business Manager. The business office will use the letter to generate the proper recording procedures to account for the donation.

**Centralizing of Procurement Authority:**

In accordance with State Procurement, the CPO will perform all procurement. As authorized by the Governing Board as the centralized procurement authority.

**Procurement:**

All procurement shall be achieved by the competitive sealed bid pursuant to *Sections 76 through 83 [13-1-103 to 13-1-110 NMSA 1978]* of the Procurement Code, except procurement achieved pursuant to the following sections of the *Procurement Code [13-1-28 to 13-1-199 NMSA 1978]*

- 1) Small Purchases *13-1-125*
- 2) Sole Source Procurement *13-1-126*
- 3) Emergency Procurement *13-1-127*
- 4) Existing Contracts *13-1-129* (GSD, CES, ACES)
- 5) Purchases from Antipoverty Program Businesses *13-1-130*
- 6) Purchases above \$20,000 must be approved by the Governing Board.

Staff will forward the purchase requisition to the Head Learner for approval. The Head Learner will forward a signed copy of the purchase requisition to the Business Manager. The Business Manager will verify that sufficient budget exists, and that the expenditure has been correctly classified, and coded to the appropriate fund.

Upon completion of the required verifications, the purchase requisition is recorded as an encumbrance into the Visions Accounting Software. The Business Manager keeps a copy of the Purchase Order until the order is complete and ready for payment.

Once a purchase order has been issued it's forwarded to the employee/office manager with authorization to purchase. Any change orders will require an amended purchase requisition before the business office will process the change order and amend the purchase order.

All purchase requests will be processed weekly, if approved.

**Change Orders:** Any change will be made through the change order process, and made to the existing purchase order. Change orders require an amended purchase requisition, before change order made to the purchase order.

All contracts must be approved by the Head Learner. No warrants, or other negotiable instrument shall be issued for payment for any purchase of services, construction or items of tangible personal property unless all services, construction of tangible personal property have been received.

***All employees will abide by the State Procurement Code.*** The procurement code can be found in the Business Office.

***Under no circumstance will any employee commit Monte Del Sol to any purchase without the approved purchase order. The head learner via e-mail, and annual trainings will reinforce this throughout the year.***

### **Cash Disbursement**

Cash disbursement shall be for the purchase of supplies, equipment, services, utilities, fixed charges, contract reimbursements and all other expenditures of the school. Before a check can be issued the following documentation is required:

- 1) Contracts- must be signed and approved prior to any disbursement of checks. All contracts must follow State procurement procedures.
- 2) All tax information as required by State law. W-9 must be on file prior to distribution of funds.
- 3) The following documents are required: purchase orders, invoices, signed copies of packing slips.
- 4) The business office will ensure that all invoices are paid in order to take advantage of all applicable discounts, and avoid any hardship to the vendors.
- 5) All paid invoices are to be filed electronically and manually and for future reference and annual audit.

### **Reimbursement:**

Any needed supplies for instructions should be ordered via the purchasing order process. Monte Del Sol requires that all purchases other than recurring cost be on a purchase order. Reimbursement will only be made if prior approval has been obtained from the Head Learners, and a purchase order signed by the CPO.

All requested reimbursement must be itemized on a reimbursement request form; the original receipts must be attached to the reimbursement request form. The reimbursement request form must be signed by the employee and approved by the head learner, and the business manager.

All reimbursement requests are filed in the business office, in fire proof cabinets.

### **Investment Policy**

The school will account for all public money placed in interest-bearing deposits authorized by *Section 22-8-40(E) NMSA, 1978* Compilation for investment of public school money.

Deposits of funds of the local school district may be made in non-interest bearing checking accounts in one or more banks, saving and loans associations or credit unions as long as the credit union deposits are collateralized per federal and state regulations.

### **Asset Capitalization Policy**

#### **Purpose:**

Per NMSA 12-6-10 establishes guidelines for the control of all capital assets that is owned by the school. The purpose of the controls are to protect capital assets, preserve the life of capital assets, to avoid unnecessary duplication of assets on the school campus, to provide a guide for future replacement of assets, and to establish a basis for the amount of insurance coverage required.

#### **Definition:**

Capital assets, for the purpose of this policy, are defined as tangible or intangible property owned by the school, which meets the definition and minimum dollar amount for capitalization per asset category.

- 1.) **Furniture and equipment-** Tangible personal property in excess of \$5,000 purchased or acquired by gift to be used for operational purposes such as desks, filing cabinets, copiers, musical instruments, laboratory equipment, and janitorial equipment.
- 2.) **Computer software-** Intangible property in excess of \$5,000 either purchased or acquired by gift that is designed to cause a computer to perform a desired function.
- 3.) **Computer equipment-** Tangible computer equipment in excess of \$5,000, including Laptops, Desktops, Routers, Hubs, etc., purchased or acquired by gift to be used for operational or instructional purposes. For capitalization purposes, computers are defined as a CPU, monitor and key board, which go together as a package. Printers, which exceed \$5,000, shall be capitalized separately, while printers, which are less than \$5,000, shall be considered Supply Assets and recorded as such in the school's general ledger.
- 4.) **Library holdings -** All library holdings purchased or acquired by gifts during the fiscal year are capitalized in aggregate at the end of the fiscal year using the cost-based method. The cost-based method approach entails the following:
  - 1) Acquisition costs reflect actual expenses for purchased library materials.
  - 2) Donations are capitalized at fair market value.
  - 3) A value is placed on items withdrawn from the inventory and that value is reflected in capitalization.

#### **Donated Items:**

Donated items, valued at the threshold contained in this capitalization policy and which are items that the school otherwise would have bought and used in operations, shall be recorded in the school's general ledger account titled Fixed Assets (\$5,000 and over) at fair market value at the date of donation. Donated items, which are valued at less than the threshold contained in this capitalization policy, will be recorded in the school's general ledger account titled Supply Assets (less than \$5,000) at fair market value at the date of donation. Donated items, which are determined to have no fair market value, will not be recorded.

#### **Depreciation Guidelines:**

Depreciation is a system of accounting which aims to distribute the cost or gift value of a capital asset, less salvage value, over the estimated useful life of the asset in a systematic and rational manner. All depreciable assets will be depreciated using the **straight-line method** of allocation utilizing the half-year convention. The straight-line method allocates an equal amount of the net cost of an asset to each accounting period in its useful life. Most assets retain some recovery at the end of their useful lives, which is known as salvage value. All depreciable property for the purposes of this policy shall be deemed to have a fair market value at the end of their useful lives.

The useful life of depreciable assets is based on their usefulness to the school. The following table displays the estimated useful lives that will be used to calculate and allocate depreciation:

<b>Property Category</b>	<b>Life in Years</b>
Furniture and Equipment	5
Computer Software	3
Computer Equipment	5
Library Holdings	10
Transportation Equipment	3-5
School Buses	7-10
Land	39
Lease Hold Improvements	20

### **Disposition of Capital Assets:**

Capital assets which are obsolete, worn out, or no longer meet the requirements of the school, may be disposed of pursuant to *NMSA (1978) 13-6-1 to 13-6-4*, Sale Of Public Property, transferred within the school campus to another department or classroom, or traded-in. A Fixed Asset Disposal Form must be completed in all cases for the disposition of any asset, including those, which were damaged by theft, and a Fixed Asset Relocation Form must be completed when assets are transferred from one location to another. The Fixed Assets Disposal Form must be signed by the Business Manager, Head Learner, Network Administrator (for computer-related items only), and the Council Chair. *Pursuant to NMSA (1978) 13-6-1 and 13-6-2*, all licensed software and any electronic media (computer hard drives) must be completely erased before being disposed of. The Fixed Assets Relocation Form must be signed by the Business Manager, Head Learner, and Network Administrator (for computer-related items only). The school Business Office will retain the approved forms to preserve the accuracy of the asset records.

### **Student Activity Fund**

In general, student activity funds are those funds that are owned, operated, and managed by students under the guidance and direction of a staff member for educational, recreational, and/or cultural purposes. The Head Learner is authorized to approve the formation of all class organizations, clubs, and associations and before any fundraising can be done, the advisor from the organization must first submit a Fundraising Request Form to be reviewed and approved by head learner and the business manager.

- 1) The advisor in charge of the activity will receipt all cash, and make deposits to the office assistant. School policy requires that all money be deposited within 24 hours of receiving funds.
- 2) Currently the school has pre-numbered receipt books. Each advisor can request a receipt book, and will be responsible in assuring deposits are made to the office manager within 24 hours of receiving funds.
- 3) The procurement policy for the Student Activity Fund requires that State Procurement Code is adhered to.
- 4) Under no circumstance will an activity commit Monte Del Sol to any purchase without the proper approval.

### **OTHER ADMINISTRATIVE STANDARDS**

*Pursuant to 6.20.2.24 NMAC*, MDS will adhere to the state and federal laws and regulations pertaining to instructional materials, transportation, records retention & disposition, and the Open Meetings Act.

**Instructional Materials**

MDS shall be funded for textbooks and supplementary instructional materials by the PED pursuant to the *Instructional Materials Act, Section 22-15-9 NMSA 1978*. The charter school shall submit revenue and expenditure reports as required to the NMPED, detailing expenditures, purchase order number, warrant number, and dates. Audited instructional material records are the official accounting of these funds. The instructional materials purchased by the charter school shall be in accordance with the approved list and may be amended by the Instructional Materials Unit of the PED.

**Transportation**

MDS elects not to provide transportation services to any student unless designated by the student’s Individual Educational Plan (IEP). If at any time a special education student enrolls at MDS with an IEP that requires transportation, the school will negotiate with transportation contractors to provide transportation services for that student. MDS will pay the initial costs for the transportation of special education students as required by their IEP until Federal IDEA money is available.

**Records Retention and Disposition**

The management of school records will be in accordance with the *Public Records Act, Section 14-3-1 et seq., NMSA 1978* and applicable regulations.

**Open Meetings Act**

MDS will comply with the provisions of the *Open Meetings Act, Section 10-15-1 et seq.*,

*Internal procedures are intended to segregate duties and responsibility as much as possible, due to the limited number of staff.*

**Review**

This policy shall be reviewed on an ongoing basis in accordance with the Public Education review policy.

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

\_\_\_\_\_  
President

\_\_\_\_\_  
Secretary

Vote: \_\_\_\_\_ yes; \_\_\_\_\_ no; \_\_\_\_\_ abstain