

SUBJECT

Coeur d'Alene Charter Academy Transfer Petition (First Hearing)

APPLICABLE STATUTE, RULE, OR POLICY

I.C. §33-5205

I.C. §33-5205A

BACKGROUND

Coeur d'Alene Charter Academy (CCA) is an existing public charter school authorized by Coeur d'Alene School District #271. CCA has operated in Coeur d'Alene since 1999 and serves approximately 725 students in grades six through twelve.

CCA submitted its transfer petition to the PCSC for review on May 13, 2014. After an initial review by PCSC staff, the school communicated that it would not have adequate time to make revisions for a first hearing on August 12, 2014. As a result, the school and PCSC mutually agreed to delay the first hearing until the PCSC's regular October meeting.

DISCUSSION

CCA provides a rigorous, college-preparatory educational program for middle and high school students. Currently authorized by the board of school district #271, CCA has been asked by the district to pursue a transfer of authorization. In the absence of a willing university authorizer, CCA is proposing a transfer to the PCSC. These circumstances offer opportunity and challenge for both CCA and the PCSC.

CCA is accustomed to a "hands-off" authorizing style, and PCSC staff's conversations with school leadership indicate that the school would prefer to remain in a less intensive oversight environment than that maintained by the PCSC. Up to this point, the transfer process has indicated hesitancy on the part of the school to take advantage of the available assistance and provide timely, complete responses to staff reviews. PCSC and school leadership have discussed this potential point of contention at length, and the school's administrator has indicated understanding that the PCSC's policies and procedures are based on national best practice and will remain applicable to all PCSC-authorized schools. Both parties have expressed willingness to engage in a respectful and supportive authorizer-school relationship.

CCA has a history of very strong academic performance, as demonstrated by the school's Star Rating of 5 out of 5 for both the [2011-2012](#) and [2012-2013](#) school years. The school's results for both of these years show strong student growth and excellent proficiency in all content areas, and the school has received national recognition for its academic success.

It should be noted, however, that early versions of the transfer petition establish that CCA has historically applied enrollment preferences, procedures, and requirements that are non-compliant with statute and may have resulted in an enrollment bias favoring high academic achievers. Going forward, should the PCSC approve CCA's transfer petition, it will be critical to ensure that both the school and its community understand that all charter schools are public schools that any student is permitted to attend, regardless of academic prowess.

CCA is in the process of revising the transfer petition to meet PCSC standards as established in the Petition Evaluation Rubric (PER). At this time, most elements of the petition score a 2 or higher (Meets or Exceeds Standards) as required by PCSC policy prior to approval. However, several important sections require additional revision in order to be statutorily compliant, meet PCSC standards, and provide the PCSC will the necessary information to make an informed decision.

Additionally, CCA is still working to provide fiscal information including budgets, assumptions, and cash flow projections using PCSC templates. In the absence of these documents, PCSC staff has not had an opportunity to analyze the school's financial status.

IMPACT

If the PCSC approves CCA's transfer authorization request, CCA will immediately begin operating under the transferred charter and PCSC performance certificate.

If CCA, Joint District #271, and the PCSC fail to reach an agreement regarding the transfer of the petition, the matter may be appealed to the State Board of Education.

The PCSC may elect to delay a decision on the transfer petition by presenting CCA with a written response identifying the specific deficiencies in the transfer petition. The petitioners would be given 30 days to revise the transfer petition, and the PCSC would have 45 days after receipt of the revision to hold a second hearing. Pursuant to I.C. §33-5205(2)(c), the PCSC must make its approval or denial decision "based upon whether the petitioners have adequately addressed the specific deficiencies identified in the authorized chartering entity's written response, or based upon any other changes made to the petition, and upon no other criteria."

STAFF COMMENTS AND RECOMMENDATIONS

Staff recommends that the PCSC delay the decision regarding the CCA transfer and provide CCA with a written response identifying the specific deficiencies in the transfer petition, thus allowing time for further revisions

and provision of documentation in accordance with PCSC and staff guidance.

Staff further recommends that the PCSC consider whether it is confident that the CCA board understands, and is willing to comply with, PCSC requirements over the long term.

COMMISSION ACTION

A motion to approve the petition for authorization transfer presented by Coeur d'Alene Charter Academy as presented, including the school's amended charter and draft performance certificate.

OR

A motion to deny the petition for authorization transfer presented by Coeur d'Alene Charter Academy based on the following ground(s)
_____.

OR

A motion to delay the decision and direct staff to issue to Coeur d'Alene Charter Academy a written response identifying the specific deficiencies in the petition, including:

- Items already identified on the Petition Evaluation Rubric included in these meeting materials and
- The following item(s): _____.

Moved by _____ Seconded by _____ Carried Yes _____ No _____

October 9, 2014

PUBLIC CHARTER SCHOOL COMMISSION - PETITION EVALUATION RUBRIC
ADOPTED ON FEBRUARY 13, 2014

Name of school: Coeur d'Alene Charter Academy

Previous name: _____

File Number: 2014-02 T

Date petition originally submitted to PCSC office: 5-13-2014

Date "considered received": 6-17-14

Date of this revision's submission: 9-9-2014

Date of this review: 10-2-2014

Date(s) of previous review(s) of this petition: 6-11-2014

Means by which petition came to PCSC:

Virtual School

Referred by School District: _____

(Reason: _____)

Filed by petitioner after withdrawal from school district: _____

Transfer of district-authorized charter school: School currently authorized by Coeur d'Alene School District

SBOE redirected petition for consideration by PCSC

Using the Public Charter School Petition Evaluation Rubric

This rubric provides the Public Charter School Commission with a means of evaluating the quality of the application and communicating its findings to petitioning groups. Quality indicators are provided for each petition component. All components listed in the rubric are required by the PCSC. A petition that sufficiently addresses an indicator will score either a "2" or a "3" for that indicator. Only petitions that score a "2" or above on ALL indicators for ALL components will be eligible for approval.

Current placement on the rubric is represented by yellow highlighting. Additional guidance may be found in the Comments column, as well as the General Comments below each section.

Please see PCSC Policy Section II.B for requirements related to the submission of petitions and petition and revisions.

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GENERAL COMMENTS ON PETITION

Cover Page and Table of Contents					
The cover page must include the information listed in IDAPA 08.03.01.401.01. The Table of Contents shall begin on page 2 of the petition pursuant to IDAPA 08.03.01.401.02.					
	Does Not Meet – 0	Partially Meets – 1	Meets – 2	Exceeds – 3	Comments
Cover Page	Cover page does not contain all required elements.		Cover page contains all required elements: 1) the name of the school 2) the year the school is petitioning to open in 3) the name of school districts affected by your attendance area 4) the location of the school (or the main office for virtual schools) 5) the name, address, phone number, and e-mail address of an authorized representative of the school	Cover page contains all required elements, is professionally formatted, and clearly reflects the submission date of the current version.	
Table of Contents	Table of contents is poorly organized, incomplete, or inaccurate.	Table of contents contains few, minor errors.	Table of contents is well-organized, with accurate page numbers and hyperlinks to each tab.		

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General Comments regarding Cover Page and Table of Contents:

Tab 1					
See IDAPA 08.03.01.401.03					
	Does Not Meet – 0	Partially Meets – 1	Meets – 2	Exceeds – 3	Comments
Executive Summary	Executive summary is not included.	Executive summary provides an incomplete or unappealing case for the school.	Executive summary succinctly introduces: school concept; community need and interest; motivation and collective qualification of petitioning group; and how success of the school will be defined.		

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Vision and Mission Statements	Vision statement is not provided.	Vision statement does not express a clear, focused, and compelling purpose for the school.	Vision statement expresses a clear, focused, compelling, and measurable purpose for the school.	Vision statement clearly translates into achievable goals, selected curriculum, operational methods, and school culture.	
	Mission statement is not provided.	Mission statement does not focus on educational outcomes or is unlikely to result in increased student achievement.	Mission statement focuses on high-quality educational outcomes as is likely to result in increased student achievement.	Research is cited to support the outcomes and expectations identified in the mission statement.	

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General Comments regarding Tab 1:

See IDAPA 08.03.01.401.04					
	Does Not Meet – 0	Partially Meets – 1	Meets – 2	Exceeds – 3	Comments
Proposed Operations	Proposed operations are not addressed or are noncompliant.	Proposed operations are addressed in insufficient details.	Proposed operations are summarized, including: legal status, location, enrollment, student demographics, organizational structure, and educational method.	Proposed operations section identifies where in the petition items are addressed in additional detail.	
Potential Effects	Potential effects are not addressed.	Potential effects are addressed in insufficient detail.	Potential effects address the impact of the proposed school on local and neighboring school districts, as well as the community. Demographic and fiscal impact information is included with source material referenced.	Comments from affected districts are included by reference to the appendix.	
Target Market	Primary attendance area is not addressed.	Primary attendance area is insufficiently clear or appears inappropriate for the school's targeted mission, enrollment, or demographic.	Primary attendance area is clearly described and appears appropriate.	Map of attendance area is included as an appendix and boundaries are clearly explained. Documentation demonstrates that the attendance area is appropriate.	

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	Level of market interest in the school is not addressed.	Level of market interest in the school is insufficient or insufficiently demonstrated.	Petition sufficiently demonstrates and documents interest in and demand for the school.	Aggregate demographic data regarding families interested in enrollment is included by reference to the appendix.	Not applicable.
Facilities Summary	Petition does not include a facilities summary or references to appropriate appendices with facilities options details.	Petition includes a facilities summary and appropriate references to appendices, but summary is vague or incomplete.	Petition includes a facilities summary and appropriate references to appendices with details. Facilities summary includes basic information about the three facility options and a reference to the facility details included in the appendices (using the PCSC Facility Options Template).	Petition includes a facilities summary and appropriate references to appendices. Facilities summary includes clear, concise information about the facility options including location and total projected cost, and a plan for how alternative spaces will be identified if any of proposed options become unfeasible.	
Admin Services	Administrative services are not clearly defined.	Administrative services plans are weak or unrealistic.	Administrative services are clearly addressed and appropriate for school size.	Organization chart is provided to illustrate administrative structure.	
Civil Liability	Potential civil liability effects are not addressed.	Potential civil liability effects require additional clarification or explanation.	Potential civil liability effects on the school, authorizer, and local district(s) are clearly addressed and in compliance with statute.		
Insurance	A list of the types of insurance to be obtained is not provided.	The petition lists the types of insurance that will be provided, but omits one or more required policies.	The petition lists all the types of insurance that must be provided.	The petition commits to obtaining Errors and Omissions insurance, which is recommended but not required.	

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General Comments regarding Tab 2:

Tab 3					
See IDAPA 08.03.01.401.05					
	Does Not Meet – 0	Partially Meets – 1	Meets – 2	Exceeds – 3	Comments
Educational	Description of “educated person” is not included.	Description of “educated person” does not clearly relate to school’s vision, mission, and/or instructional model.	Description of “educated person” clearly relates to school’s vision, mission, and instructional model.	Description of “educated person” is supported by research.	

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	Explanation of “how learning best occurs” is not included.	Explanation of “how learning best occurs” does not clearly relate to the school’s vision, mission, and/or instructional model.	Explanation of “how learning best occurs” clearly relates to the school’s vision, mission, and instructional model.	Explanation of “how learning best occurs” is supported by research.	
Educational Program	It is unclear how the educational program relates to the vision and mission.	The description of the educational program attempts to address its relationship to the vision and mission, but additional development is required.	The description of the educational program directly relates to and supports the vision and mission.		
	Educational program fails to offer a choice currently unavailable or insufficiently accessible in the community.		Educational program offers a choice currently unavailable or insufficiently accessible in the community.		Not applicable.
	Description of educational program does not include an explanation of the instructional practices and/or curriculum.	Description of educational program does not provide a clear picture of the school’s plan.	Description of educational program includes instructional practices and curriculum, and illustrates for non-educators how the school will address academics.	Description of educational program is detailed and includes explanations and examples of the instructional practices and types of curriculum to be used.	
	Educational program does not appear to be developed around research-based elements.	Educational program is indicated to be developed around research-based elements, but specifics are not provided.	Educational program is developed around research-based elements and references are provided.	Research-based educational program / elements of program have a record of success in other schools, which will directly assist implementation at the proposed new school.	

	The petition does not address Common Core and/or the Idaho State Standards.	The petition reflects incomplete understanding of Common Core and/or the Idaho State Standards. The petition fails to address how the school will ensure its educational program will align with Common Core and the Idaho State Standards or, if the school is choosing not to align to some or all of the standards, fails to provide clear, detailed plans regarding how the school will adequately prepare students for standardized testing.	The petition reflects a strong understanding of Common Core and the Idaho State Standards. The petition addresses the means by which the educational program will align with Common Core and the Idaho State Standards or, if the school is choosing not to align to some or all of the standards, provides clear, detailed plans regarding how the school will adequately prepare students for standardized testing.	The petition includes a specific plan and timeline for ensuring alignment of the educational program with Common Core and the Idaho State Standards.	Because Common Core is new to Idaho, it is important to address the strategies your school will use to implement it. Briefly, what is your plan for ensuring that your educational program is reviewed – and modified if necessary – in order to meet Common Core standards? If you have already completed the review/modification process, a statement to that effect would be appropriate.
	Curriculum framework is not provided.	Curriculum framework is addressed, but incomplete or poorly aligned with mission and goals.	Curriculum framework is clear and aligned with mission and goals.		
	Graduation requirements are not adequately addressed.		If proposed school will offer high school grades, petition states that the school's graduation requirements will align with those of the state.		
	Goals of the educational program are not included.	Goals are poorly stated, too vague or not demonstrative of logical outcomes for the educational program.	Goals convey the overarching outcomes of the educational program and reflect high standards for the target population. Goals can be logically connected to the school's mission and the MSES stated in Tab 4.	Goals are clearly tied to reliable research and data.	
Educational Thoroughness	Methods for addressing educational thoroughness standards are not included.	Educational thoroughness standards are addressed, but the means by which they will be fulfilled is unclear or insufficient.	Explanation of the means by which all educational thoroughness standards will be fulfilled includes specific strategies.		IDAPA 08.03.01.05.b requires a description of how the school fulfills each of the Thoroughness Standards. You have partially addressed this in your narrative under "How Learning Best Occurs,"

	Methods for addressing educational thoroughness standards do not reflect mission and goals.	Methods for addressing educational thoroughness standards inadequately reflect mission and goals.	Methods for addressing educational thoroughness standards clearly reflect mission and goals.		though that is typically a separate section. (For an example, you are welcome to look at another petition here: Syringa Mountain School in the August 15, 2013.) Your descriptions of how the school fulfills each of the thoroughness standards needn't be lengthy, but they should mention specific strategies used by the school to achieve each standard.
Special Education Services	A special education plan is not included, is incomplete, or has not been deemed compliant by the SDE during the Sufficiency Review process.		The petition includes a complete plan for identifying and serving special needs students that has been deemed compliant by the SDE in the Sufficiency Review process.		Given that the Academy typically requires students to re-take coursework in which they have previously fallen short of the school's high standards, it would be helpful (though not required) for you to include an explanation of how that requirement is applied/waived in the case of certain special needs students. For example, if a student's profound intellectual disability prevents achievement of the usual standard, will modifications to the standard be outlined in the IEP?
	Staffing allocations for special education are not addressed.	Staffing allocations for special education appear insufficient.	Staffing allocations for special education appear adequate. Plans consider contracting for particular services if necessary.		Not applicable, as long as the school is providing all services required by law.

Dual Enrollment	Plan for working with parents of dually enrolled students is not included, or plan is non-compliant.	Plan for working with parents is incomplete or reflects inadequate understanding of statute and district policies.	Plan addresses how school will inform parents of dual enrollment opportunities and will communicate with all relevant parties. Understanding of statute and district policies is evident.	Petition addresses whether or not non-charter students will be permitted to dually enroll at the public charter school.	
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General Comments regarding Tab 3:

Tab 4					
See IDAPA 08.03.01.401.06					
	Does Not Meet – 0	Partially Meets – 1	Meets – 2	Exceeds – 3	Comments
Measurable Student Educational Standards	The MSES do not appear to reflect the school’s mission, vision or previously stated educational program goals.		The MSES reflect the school’s mission, vision, and previously stated educational program goals.		Please note that the MSES in the transfer petition presently represent significant overlap with measures already contained in the academic section of the performance framework. This is not an issue that needs to be addressed immediately, since the Academy is opting out of mission-specific measures for the initial certificate term. However, avoiding duplication while still focusing on the school’s mission will be important when it comes time to develop mission-specific measures at a later date.
	MSES are not included or none of the MSES are appropriate or rely on measurement tools that are not consistent and objective.	Some of the MSES are not outcome based and/or do not use an appropriate, logical research methodology. Some of the MSES rely on measurement tools that are not consistent or objective or it appears the petitioners do not fully understand the measurement tools.	The MSES are outcome-based; utilize an appropriate, logical research methodology; and rely on measurement tools that are consistent and objective. Any measurement tools specific to the school’s educational model are research-based and/or demonstrably reliable.		

	The methods by which student progress in meeting the MSES will be measured are not addressed.	The methods by which student progress in meeting the MSES will be measured reflect limited understanding of the measurement tools.	The methods by which student progress in meeting the MSES will be measured are addressed in a manner that reflects clear understanding of the measurement tools.	The petition clearly describes how MSES will be measured. Other diverse, research-based methods by which student progress will be measured are addressed. The petition explains how the resultant data (from MSES and other assessments) will be applied to improve student outcomes.	
	Plan for annual reporting of results related to MSES is not included.	Plan for annual reporting of results is vague or insufficient.	Plan for annual reporting of results related to MSES is clear and ensures transparency to stakeholders, authorizer, and the public.		Only a minor modification is necessary to bring this section up to standard; that is, please explain briefly what information is included in the "School Profile" that is published on the school's website, since the profile appears to be one of the school's main methods of ensuring transparency.
	The manner in which students will be tested with the same standardized tests as other Idaho public school students is not addressed.	The manner in which students will be tested with the same standardized tests as other Idaho public school students requires revision.	The petition addresses the manner in which students will be tested with the same standardized tests as other ID public school students and outlines how the school will ensure strong participation.		
Accreditation	Accreditation is not addressed, or the petition does not commit to obtaining such for grades 9-12.	The petition commits to obtaining accreditation for grades 9-12. However, the petitioners appear to lack understanding of the accreditation process.	The petition commits to obtaining accreditation for grades 9-12 and demonstrates a clear understanding of the process.	The petition commits to obtaining accreditation for all grades.	
Accountability and School	The petition does not demonstrate an understanding of state's accountability system.	The petition demonstrates limited understanding of the state's accountability system.	The petition demonstrates solid understanding of the state's accountability system.	The petition evidences an understanding of how data from the state's accountability system should be interpreted and applied at the school, classroom, and student levels.	Though this section of the petition does not address all of the requirements of the current PCSC PER, these items Meet Standards based on a change in the SDE's expectations of the

	A plan for how the school will respond if it is ever identified as being “in need of improvement” by the state is not provided.	The plan for how the school will respond if it is identified as “in need of improvement” by the state is incomplete or has not been customized to the proposed school.	The plan for how the school will respond if it is ever identified as “in need of improvement” by the state is complete and customized to the proposed school.	The plan includes specific steps that will be taken to avoid the circumstance of being “in need of improvement.”	information that is needed for this section of the charter. The PCSC staff supports the SDE’s adjusted approach and will be recommending an adjustment to the rubric to align it with the SDE’s Sufficiency Review guidelines.
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General Comments regarding Tab 4:

Tab 5					
See IDAPA 08.03.01.401.07					
	Does Not Meet – 0	Partially Meets – 1	Meets – 2	Exceeds – 3	Comments
Governance	Governance structure is unaddressed or non-compliant.	Description of governance structure is incomplete or inadequate.	Governance structure is well explained and indicates that the board of directors shall be legally accountable for the school’s operations. Petition is consistent with Articles of Incorporation and Bylaws.		
	The petition does not have a reference to an appendix that includes ethical standards for the members of the board.		Petition has a reference to an appendix that includes ethical standards agreement to be signed by all the members of the board of directors.		
	Transition from founding to governing board is not addressed.	Plan for transition from founding to governing board appears inadequate.	Plan for smooth transition from founding to governing board is clear and likely to be effective. Issues related to avoidance of “founders’ syndrome” and ensuring commitment to the mission and vision are addressed.		Not applicable.

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	Plan for ongoing recruitment of board members is not provided.	Plan for board member recruitment appears unlikely to be effective in securing members with critical skill sets.	Plan for board member recruitment identifies specific qualifications for board members and includes strategies for grooming prospective board members.		Please note that the PCSC may have questions regarding your choice to have a fully appointed board, as the PCSC has historically shown a preference for elected or mixed boards in order to ensure sufficient opportunity for stakeholder input.
	Board training and evaluation plan is not provided.	Board training and evaluation plan is inadequate or lacks detail.	Board training and evaluation plan is detailed and specific, addressing the needs of both the initial and future board members. Self-evaluations will be completed at least annually.	Board training and evaluation plan addresses continuous improvement that includes certification through board training modules for all new members of the board of directors. Plan identifies strategies for improvement based on annual evaluations.	
	Commitments to comply with Open Meeting Law and Public Records Law are not included.	The commitments to comply with Open Meeting Law and Public Records law require revision for clarity or accuracy.	Clear commitments to comply with Open Meeting Law and Public Records Law are included.		
Parental Involvement	No discussion of parental involvement is included.	Described opportunities for parental involvement appear similar to those at most public schools.	Described opportunities for parental involvement exceed those available in most public schools. Petition contains a plan for making parents aware of governance, volunteer, and other opportunities.		
Audits	Commitment to obtain annual, independent fiscal audit is not included.		Commitment to obtain annual, independent fiscal audit is included.		
	Plan for reporting of financial information to authorizer and community is not provided.	Petition provides limited information regarding fiscal transparency and related requirements.	Petition demonstrates a clear understanding of fiscal transparency requirements, including maintenance of an expenditure website.		

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General Comments regarding Tab 5:

Tab 6					
IDAPA 08.03.01.401.08					
	Does Not Meet – 0	Partially Meets – 1	Meets – 2	Exceeds – 3	Comments
Employee Qualifications	Teacher and administrator certification is not addressed.	Petition’s statement regarding teacher and administrator certification requires editing for clarity or accuracy.	Petition states that teachers and administrators will be certified in accordance with statute.		
	Petition does not state that all teachers will be Highly Qualified.	Petition’s statement regarding HQT requires editing for clarity or accuracy.	Petition states that all teachers will be Highly Qualified.		
	Criminal background checks are not addressed.	Statement regarding criminal background checks is incomplete.	Petition states that all school employees and volunteers in direct contact with students will undergo criminal background checks.	Petition states that all school employees, members of the board of directors, and volunteers will undergo criminal background checks.	
	There is no plan for professional development and evaluation of staff is included in the appendices.	There is a plan for professional development and evaluation of staff included in the appendices, but no reference to the plan is included in Tab 6.	There is a plan for professional development and evaluation of staff included in the appendices, and a reference to the plan is included in Tab 6.		
Health and Safety	Health and safety procedures are not addressed.	General health and safety procedures are outlined; however, additional specificity is required.	School climate is designed to ensure health and safety of students and staff. Specific procedures are detailed and address: drugs/alcohol, suicide prevention, bullying, and disaster preparedness.	School climate is clearly defined and follows best practices or research-based methods for creating safe schools. Specific procedures and staff training plans are detailed.	
	Procedure for contacting parents and law enforcement regarding suspected use of controlled substances is not included.	Procedure for contacting parents and law enforcement regarding suspected use of controlled substances requires editing.	Procedure for contacting parents and law enforcement regarding suspected use of controlled substances is realistic and implementable.		
Student Discipline	Little or no information and student discipline is provided.	Student discipline section fails to clearly describe classroom management philosophy and methods, as well as disciplinary protocol.	Classroom management philosophy and methods, as well as disciplinary protocol, are clearly explained.	Classroom management and discipline procedures align with the school’s mission and vision, and are designed to encourage the development of a positive school culture.	

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	Disciplinary procedures, including suspension, expulsion, and re-enrollment are unaddressed or non-compliant.		Disciplinary procedures, including suspension, expulsion, and re-enrollment are clear and compliant.		
Employee Benefits	Employee benefits are not addressed or are non-compliant.	Statement regarding employee benefits is incomplete.	Petition states that all staff members will be covered by PERSI, federal social security, unemployment insurance, workers compensation, and health insurance.		
Employee Status	Transfer rights are not addressed or are non-compliant.	Statement regarding transfer rights is incomplete.	Petition clearly addresses the transfer rights of charter school employees.		
	Collective bargaining is not addressed or non-compliant.		Petition states that staff will be a separate unit for purposes of collective bargaining.		
Employee Contracts	Teacher and administrator contracts are not addressed.	Petition's statement regarding teacher and administrator contracts requires editing for clarity or accuracy.	Petition states that teacher and administrators will be on signed contracts in a form approved by the state superintendent of public instruction.		

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General Comments regarding Tab 6:

Tab 7					
See IDAPA 08.03.01.401.09					
	Does Not Meet – 0	Partially Meets – 1	Meets – 2	Exceeds – 3	Comments
Admissions Procedures	Enrollment capacity section is absent or addresses only total capacity.	Enrollment capacity section is unclear.	Enrollment capacity section includes total school capacity as well as grade-level capacity.		
	Growth plan is not provided.	Growth plan is unclear or fails to detail plan from year one through final expansion.	Growth plan is clear and complete from year one through final expansion.	Growth plan includes a backup strategy for dealing with lower than expected enrollment.	Not applicable.

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	<p>Admissions procedures are incomplete or non-compliant.</p>		<p>Admissions procedures, including timelines, are clearly explained and compliant.</p>	<p>NOTES: Additional revision of this section is required in order to ensure full compliance with statute and administrative rule:</p> <p>The petition needs to note that the second preference (for children of founders and full time employees) will be limited to 10% of the school's total enrollment.</p> <p>Only one lottery should be held; within that single lottery, seats will be filled in accordance with the enrollment preferences permitted by statute. (The two-lottery process described in the transfer petition will become problematic if, for example, a student both resides outside the primary attendance area and is a sibling.)</p>	<p>Additionally, charter school law does not provide for a separate preference/lottery for foreign exchange students. Rather, such students may apply and be lotteried just like any other students. Note that it is prudent for charter school boards to have policies regarding whether or not exchange students are considered siblings, but these policies need not be included in the petition. Note also that charter schools may not have English language requirements for any students, regardless of their status as exchange students.</p>
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	<p>Equitable selection processes are incomplete, unclear, or non-compliant and/or include preference groups not allowed by state law, or preferences are listed in the wrong order.</p>		<p>Equitable selection processes, including plan to address over-enrollment, development of the final selection list, and plan to renew the selection list in subsequent years are complete and compliant. Selection processes permit only preference allowed by statute, and the preferences are ordered correctly.</p>	<p>Policies regarding preference groups are included with the petition. (For example, “founder” and “sibling” are defined.)</p>	<p>See above.</p> <p>Also, under the section headed “Enrollment,” (also in Appendix M) significant concern is raised by the reference to students who “are able to meet the essential standards of the Academy.” Please note that public charter schools may not deny attendance (either upon initial application or after the student has been enrolled) on the grounds of failure to achieve at a certain academic level. It is presently unclear what is intended by the phrase and whether the Academy is, in fact, available to all students regardless of their academic prowess.</p> <p>Throughout the petition (particularly in previous versions), there are indications that the Academy has, at least historically, “counseled out” students who are not high academic achievers. It is critical to understand that any student who wishes to attend must be permitted to do so if a seat is available. A student’s GPA at the time of admission, or at any time thereafter, cannot be used to guide enrollment decisions. Parents may be encouraged – but not required – to meet with the school prior to enrolling their student, but the results of</p>
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					such interviews cannot inform enrollment decisions, and parents should never be told that the school isn't a good fit for their student. The charter school's role is limited to explaining its program to the parent, then letting the parent decide whether it's a good match.
Alternatives	<i>If petition is for a traditional public school applying to convert to a charter school:</i> Public school alternatives are not addressed.	<i>If petition is for a traditional public school applying to convert to a charter school:</i> Public school alternatives are provided, but list is incomplete.	<i>If petition is for a traditional public school applying to convert to a charter school:</i> Public school alternatives are provided and include other charter schools (if applicable) and virtual charter schools.		Not applicable.
Enrollment Opportunities	Process for making citizens aware of enrollment opportunities is unaddressed or non-compliant.	Process for making citizens aware of enrollment opportunities is vague.	Process for making citizens aware of enrollment opportunities is compliant, clearly defined, and includes specific timelines.	Plans include a variety of strategies to inform the public of enrollment opportunities; methods are appropriate for the target demographic and local community.	
	Plan for denial of school attendance is unaddressed or non-compliant.	Plan for denial of school attendance is incomplete.	Plan for denial of school attendance is clear and compliant.		
Student Handbook	There is no draft student handbook included in the petition's appendices.	A draft student handbook is included in the appendices, but the reference to the appendix or the plan for distribution of the handbook is lacking or absent.	A draft student handbook is included in the appendices. Tab 7 includes a brief plan for finalizing and the handbook and ensuring stakeholder access to, and review of, the document. The section includes a reference to the location of the Draft Handbook in the appendices.		

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General Comments regarding Tab 7:

Tab 8					
See IDAPA 08.03.01.401.10					
	Does Not Meet – 0	Partially Meets – 1	Meets – 2	Exceeds – 3	Comments
Business Plan: Description	Business description is not provided.	Business description is vague or incomplete.	Clear and well-considered business description addresses both the non-profit corporation and public entity aspects of the school.		
	There is no Pre-Opening Timeline in the appendices or there is no reference to the appendix in Tab 8.		There is a Pre-Opening Timeline in the appendices and a reference to the appropriate appendix in Tab 8.		Not applicable.
Business Plan: Marketing	Marketing plan is not provided.	Marketing plan is vague or incomplete.	Comprehensive marketing plan includes goals, tasks, timelines, expenses, and responsible individuals.	Marketing plan extends beyond the pre-opening year and includes opportunities for partnerships to engage the community with the school.	
	Strategy for reaching at-risk and underserved families is not provided.	Strategies for reaching at-risk and underserved families are vague.	Strategies for reaching at-risk and underserved families, as well as families that might not be aware of the school, are well developed.	Petitioners have already made efforts to reach at-risk and underserved families. Evidence of interest in the school reflects that these efforts have been successful.	Historically, the PCSC has shown interest in ensuring that all Idaho charters go out of their way to make at-risk and underserved families aware of enrollment opportunities. Does the Academy apply any specific strategies for reaching families of low income, at risk, non-English speaking, special education, and similar students? If you wish, this would also be an appropriate place to share the Academy's perspective that high-achieving students also tend to be underserved in traditional schools, and note the efforts you make to ensure those students are aware of enrollment opportunities.

Business Plan: Management	Management plan is not provided.	Management plan is vague or incomplete.	Comprehensive management plan identifies roles and responsibilities of the board of directors, administration, business management, contractors (including EMO / CMO, if applicable), and support staff. If a management company is to be used, costs and services are clearly described, and a copy of the proposed contract is included in the appendix.	School has provided an organizational chart that demonstrates the connections and reporting structure(s) between the board of directors, administration, contracts, and school staff.	
Business Plan: Finances	Financial oversight plan is unaddressed or non-compliant.	Financial oversight plan is incomplete or likely to be ineffective.	Financial oversight policies and plans are described and demonstrate understanding of proper fiscal oversight.	Financial oversight plan includes details about the school's intended policies for: budgeting, processing and monitoring of revenue and expenses, and managing cash flow. Plans demonstrate a strong understanding of proper fiscal oversight. Thorough, appropriate financial policies have been adopted by the board of directors.	
	No fundraising or grant writing plan is provided.	Fundraising or grant writing plan is incomplete, or the budget relies on fundraising/grants to remain viable.	Realistic fundraising and grant writing plan identifies specific strategies, grantors, and goals. However, the budget does not rely on fundraising or grants to remain viable.	Successful fundraising strategy has been enacted. Documentation of guaranteed donations and/or grants is provided.	
Transpo rtation	No plan for the provision of student transportation is in place.	Plan is to add student transportation in future years, but the service will not be offered immediately.	Clear, documented plan is in place to offer student transportation.	Clear, documented plan is in place to offer student transportation beginning in year two or sooner	Statute requires that public schools, including charters, provide student transportation "where

	<p>Transportation plan does not consider how the plan (or lack thereof) will impact the ability of all interested families to enroll.</p>	<p>Transportation plan partially addresses how the plan will impact the ability of all interested families to enroll.</p>	<p>Transportation plan includes narrative regarding how the plan will impact the ability of all interested families to enroll, influencing student demographics and school finances.</p>	<p>practicable.” Some charters have interpreted this to mean that they don’t need to provide transportation if they can’t afford it, because lack of adequate funds make provision of transportation impracticable. However, the statute was intended to refer to the practicability of transporting students in difficult circumstances, such as on mountain roads in winter.</p> <p>Particularly in the light of the Academy’s good fiscal health, it is important for the PCSC to understand why transportation is not being provided, and under what circumstances the school will offer this service.</p> <p>Please note that the PCSC may have questions regarding whether the Academy believes that the decision not to provide transportation up to this point has resulted in the inability of some students from low-income families to attend.</p>
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Nutrition	Student nutrition is not addressed.	Student nutrition service plans vague or undocumented.	Description of whether and how student nutrition will be provided is clear and documented.	Student nutrition will be provided beginning in year one.	Although no plan to provide nutritional services is in place, the SDE's sufficiency review indicates that this section of the transfer petition meets SDE standards. Please note that the PCSC may have questions regarding whether the Academy believes that the decision not to provide nutritional services results in the inability of some students from low-income families to attend.
	Free and reduced lunch (FRL) eligibility is unaddressed or non-compliant.	Plan for identifying students who are eligible for FRL is unclear or inadequate.	Appropriate plan is in place for identifying students who are eligible for FRL.		Does the Academy collect FRL data for demographic reporting purposes, even though lunch is not provided?

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General Comments regarding Tab 8:

TAB 9 (virtual schools) is not applicable for this transfer petition.

Tab 10					
See IDAPA 08.03.01.401.12					
	Does Not Meet – 0	Partially Meets – 1	Meets – 2	Exceeds – 3	
Business Arrangements and Partnerships	No information is provided regarding contracted / purchased services or other partnerships.	Information is provided regarding business partnerships, contracted / purchased services, and/or community partnerships, but is incomplete or vague.	Specific business partnerships, contracted / purchased services, and community partnerships are described. Supporting documents (draft contracts / letters of intent or support / MOUs) are included in the appendices and referenced in Tab 10.	Partnerships that are integral to the educational program have been developed and their nature is clearly described.	

	<p><i>If a Charter Management Organization (CMO) or Educational Management Organization (EMO), or other management company is to be used:</i></p> <p>Rationale for use of the EMO / CMO is not addressed or appears to be a poor choice for fulfilling the school's mission, goals, or needs.</p>	<p><i>If a Charter Management Organization (CMO) or Educational Management Organization (EMO), or other management company is to be used:</i></p> <p>Rationale requires further development.</p>	<p><i>If a Charter Management Organization (CMO) or Educational Management Organization (EMO), or other management company is to be used:</i></p> <p>Petition provides strong rationale for use of the EMO / CMO, rather than performing the work in-house.</p>	<p><i>If a Charter Management Organization (CMO) or Educational Management Organization (EMO), or other management company is to be used:</i></p> <p>Use of the EMO / CMO will provide unique opportunities and meet goals that could not be achieved in-house.</p>	Not applicable.
	<p><i>If a Charter Management Organization (CMO) or Educational Management Organization (EMO), or other management company is to be used:</i></p> <p>School board appears to have inadequate oversight and control over school finances, educational program, and/or employees.</p>	<p><i>If a Charter Management Organization (CMO) or Educational Management Organization (EMO), or other management company is to be used:</i></p> <p>School board apparently retains oversight and control, but no plan is in place for evaluating the management company.</p>	<p><i>If a Charter Management Organization (CMO) or Educational Management Organization (EMO), or other management company is to be used:</i></p> <p>School board clearly retains oversight and control over school finances, educational program, and employees. Plan is in place to regularly evaluate and redirect EMO / CMO as needed.</p>	<p><i>If a Charter Management Organization (CMO) or Educational Management Organization (EMO), or other management company is to be used:</i></p> <p>Local, independent school board clearly evaluated multiple management companies and selected a vendor appropriate to meet specific needs.</p>	Not applicable.
	<p><i>If a Charter Management Organization (CMO) or Educational Management Organization (EMO), or other management company is to be used:</i></p> <p>Tab 10 does not include a reference to an appendix containing the CMO / EMO agreement or contract.</p>		<p><i>If a Charter Management Organization (CMO) or Educational Management Organization (EMO), or other management company is to be used:</i></p> <p>Tab 10 includes a reference to an appendix containing the CMO / EMO agreement or contract.</p>		Not applicable.
Termination	<p>Termination plan fails to specify individuals responsible for tasks associated with dissolution.</p>	<p>Termination plan relies on employees for the completion of tasks associated with dissolution.</p>	<p>Termination plan specifies non-employee individuals responsible for tasks associated with dissolution.</p>		

Disposal of assets is unaddressed or non-compliant.	Disposal of assets is generally addressed, but additional detail is required.	Plan for disposal of assets, including responsible individual is clear and compliant. Distinction is made between assets purchased with federal and non-federal funds.		
Payment of creditors is unaddressed or non-compliant.	Payment of creditors is generally addressed, but priorities are not specified.	Payment of creditors is addressed and includes a list of priorities for payment (if permitted by courts).		The statement about paying creditors from your previous submission appears to have been deleted, perhaps unintentionally. This is important information that should be included. If you prefer, you may simply reference I.C. 33-5212, which specifies the order in which financial obligations must be addressed in the event of school closure.
No plan is in place for completion of final, independent fiscal audit.		Plan is in place for funding and completion of final, independent fiscal audit.		
Long term record storage is not addressed.	Long term storage plans are vague or inappropriate.	Plans for secure, long-term storage of records, including student and personnel records, are clear. Process for accessing records will be available to the public.		
Student records transfer plan is not provided or is non-compliant.	Student records transfer plan is vague or inadequate.	Process for transferring student records is clear, includes identification of responsible individuals, and will be available to the public.		
Personnel records transfer plan is not provided or is non-compliant.	Personnel records transfer plan is vague or inadequate.	Process for transferring personnel records is clear, includes identification of responsible individuals, and will be available to the public.		

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Additional Info	Additional information is repetitive or unnecessary.		Additional information is new (not repetitive of previous content) and is helpful and appropriate.		Not applicable.
	Additional information is given in the appendices, but there are no references in Tab 10.		There are appropriate references in Tab 10 to additional information provided in the appendices.		Not applicable.

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General Comments regarding Tab 10:

Appendices					
The appendices section must include the information listed in IDAPA 08.03.01.401.13. Additional appendices may be included as referenced in other sections of the petition. Appendices should be organized in a logical manner.					
	Does Not Meet – 0	Partially Meets – 1	Meets – 2	Exceeds - 3	Comments
A: Articles Incorporation & Bylaws	Articles of Incorporation are not included, or are included but unsigned.	Signed Articles of Incorporation are included but require revision.	Signed Articles of Incorporation, including any amendments thereto, are included as an appendix to the petition.	It is clear that the petitioners understand the nature and purpose of the Articles.	
	Bylaws are not included, or are included but unsigned.	Signed Bylaws are included, but require revision.	Signed Bylaws are included as an appendix to the petition.	It is clear that the petitioners understand the nature and purpose of the Bylaws.	Detailed feedback s provided in the Appendices Comments at the end of this section.
	Bylaws do not address the process by which members of the school’s board of directors will be selected.	Bylaws partially address the process by which members of the school’s board of directors will be selected. Process for board selection may be addressed, but bylaws lack full clarity and detail.	Bylaws outline a clear process for selection of members of the school’s board of directors, including: number and designation of seats, board member terms, elections vs. appointments, nomination and voting procedures, eligible voters, applicable definitions, etc.		
B: Elector Signatures	Elector petition and/or documented proof of elector qualifications are not included, or the number of electors is insufficient.		Elector petition and documentation for proof of elector qualifications are included.		Not applicable.

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C: Charter Workshop	No members of the petitioning group attended the SDE's Charter Start! Workshop.	Documentation confirms the petitioning group's attendance at the SDE's Charter Start! Workshop. However, only 1 member attended or the attendee(s) is/are no longer actively involved in the petitioning process.	Documentation confirms that at least 2, active members of the petitioning group attended the SDE's Charter Start! Workshop.	Documentation confirms that all active members of the petitioning group attended the SDE's Charter Start! Workshop.	Not applicable.
D: Board Resumes & Petitioning Group List	Resumes for all members of the school's board of directors are not included.	Resumes provided may be incomplete, unprofessional, or lacking references.	Professional resumes for all members of the school's board of directors are included and provide several references, with contact information, for each board member.	Resumes are accompanied by a brief narrative explaining the individual and collective qualifications of the members of the board of directors, focusing on their capacity to assume responsibility for public funds and the education of Idaho students.	The biographies provided are much appreciated, but IDAPA 08.03.01.13.c does specifically require the inclusion of directors' resumes, including references. The resumes are helpful to us in understanding the expertise of your board members; this, in turn, increases our confidence in the school's ability to continue to thrive.
	Board membership reflects a lack of diverse experience and skills.	Board membership reflects some diversity of experience and skills.	Board membership reflects diverse experience and skills (such as education, law, real estate, management, financial planning, and community outreach). It is evident all members of the board of directors are active in the petitioning process.	Board membership includes experience with charter school leadership.	PCSC staff cannot fully analyze this item, as complete board resumes have not been provided. Current evaluation of this item is based on PCSC staff's completed board interviews.
	A list of the petitioning group, including names and primary roles of persons involved with petition development is not provided.	The list of names and roles of those involved in the development of the petition is incomplete or vague.	The petition includes a list of the names and primary roles of all persons significantly involved with development of the petition, including: founders, members of the board of directors, contractors, employees, and community volunteers. List identifies individuals expected to remain involved with the school during pre-opening and operations.		Not applicable.

	Ethical standards for the members of the board of directors are not addressed.	Ethical standards to which the petition refers are vague or inadequate.	Appendices include an appropriately detailed ethical standards agreement to be signed by all the members of the board of directors.		
E: Contracts, Leases & Agreements	Contracts, leases, agreements or other documents demonstrating relationships described in Tab 10 (and other sections of the petition) are not included in the appendices.	Documents demonstrating relationships described in Tab 10 (and other sections of the petition) are included in the appendices but are vague or incomplete.	Contracts, leases, agreements, and other documents demonstrating relationships are included in the appendices. Documents are well-organized, clear, and adequate to demonstrate the relationships described in Tab 10 (and other sections of the petition).		Not applicable. Because the Academy is an existing school and based on the relationships reported in Tab 10, the PCSC did not request supporting documentation.
	<p><i>If a Charter Management Organization (CMO) or Educational Management Organization (EMO), or other management company is to be used:</i></p> <p>Contract is incomplete or absent.</p>	<p><i>If a Charter Management Organization (CMO) or Educational Management Organization (EMO), or other management company is to be used:</i></p> <p>Contract is unclear, or costs appear unreasonable by comparison to services provided.</p>	<p><i>If a Charter Management Organization (CMO) or Educational Management Organization (EMO), or other management company is to be used:</i></p> <p>Contract clearly delineates costs and services. Costs appear reasonable by comparison to services provided.</p>		Not applicable.

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<p>F: Budget Assumptions & Supporting Documents</p>	<p>Budget assumptions have not been provided or PCSC's Assumptions template was not used.</p>	<p>Budget assumptions are incomplete or unclear.</p>	<p>Budget assumptions are provided for the pre-opening year, as well as the first three years of operations. The assumptions are complete, consistent with the budgets, and appropriately documented. Budget assumptions are provided on the completed PCSC's Budget Assumptions template.</p>	<p>Budget assumptions include explanations of how the assumptions were developed. A description of what budgetary adjustments will be made if enrollment fails to meet projections is included.</p>	<p>Unfortunately, the Budget Assumptions document you submitted was the version on the PCSC website, rather than the one sent to you by PCSC staff, which had been adjusted specifically for the Academy to ensure the PCSC had appropriate info regarding your budgets (since you are an already operating school). The template we need is provided again with this review; please use it for your Budget Assumptions, as it is tailored to help you share the information the PCSC needs.</p>
<p>G: Pre-Opening / Start-up Budget</p>	<p>Pre-opening year budget is not provided.</p>	<p>Pre-opening year budget is incomplete, poorly documented, or appears insufficient to cover activities described in the petition.</p>	<p>Pre-opening year budget reflects reasonable expenditures that align with remainder of petition, including: marketing, facilities, staffing, insurance, contractors, memberships, certifications, audits, curriculum, technology, exceptional student services, etc. Revenues and expenditures are supported by documentation.</p>		<p>Not applicable.</p>
	<p>Spending priorities do not clearly align with the stated mission and educational program.</p>	<p>An attempt has been made to align spending priorities with the mission and educational program, but resources allocated appear inadequate to meet pre-opening needs.</p>	<p>Pre-opening budget is adequate to meet the schools pre-opening needs while also demonstrating thoughtful, conservative budgeting practices.</p>	<p>Spending priorities align with the mission and educational program and resources.</p>	<p>Not applicable.</p>

<p>H: 3-year Operating Budgets</p>	<p>Operating budgets for the first three years of operations are not provided, are incorrectly formatted, or are incomplete.</p>	<p>Operating budgets for the first three years of operations are incomplete, poorly documented, or appear insufficient.</p>	<p>Operating budgets for the first three years of operations are provided on the PCSC's template.</p> <p>Budgets are provided for best-case, worst-case, and most-likely-case scenarios.</p> <p>Revenues and expenditures appear reasonable and are supported by documentation.</p>	<p>Five-year budget projections are provided.</p>	<p>Please note that use of the PCSC templates provided by our staff is required. We need an FY15 budget plus projections for FY16 and FY17). We do understand that there is a learning curve and significant time associated with your initial use of the templates, but future submissions will be easier. Please take advantage of our extensive instructions sheet, and feel free to call if you have questions.</p> <p>For clarification: It appears that you submitted a General 100 fund budget (twice for FY14? FY15? This was not made clear in the header or elsewhere in the templates) in the PCSC template, but didn't include the Budget Summary or any of the other funds. Also, because we can't determine which fiscal year(s) are presented, it is also difficult to tell whether the template has been filled out correctly. Additionally, it appears that the requested 3-year budget projections in the PCSC template sent to you by staff have not been provided.</p> <p>Also, please note that it is not necessary to include your SDE budget and worksheets in the appendices; the PCSC templates will cover the information we need.</p>
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	Projected growth appears unrealistic or inadequate to meet long range financial plans.	Growth projections are not clearly supported by realistic data and/or supported by expanded staff and facilities.	Projected growth is realistic, adequate to meet long range financial plans, and supported by expanded staff and facilities.		Not applicable.
	Spending priorities do not clearly align with the mission and educational program.	An attempt has been made to align spending priorities with the mission and educational program, but resources allocated appear inadequate to achieve stated goals.	Resources are adequate to achieve the school's stated goals while also demonstrating thoughtful, conservative budgeting practices.	Spending priorities align with the mission and educational program.	Not applicable, as the Academy is an operating school whose academic outcomes are positive.
I: 1 st year Cash Flow	First-year cash flow projection is not provided.	First-year cash flow projection is incomplete, inadequate, or indicates insufficient understanding of public school funding.	Adequate first-year cash flow projection reflects thorough understanding of public school funding. Cash flow is presented on the PCSC Cash Flow Template.		Please provide FY15 cash flow projections in the approved PCSC template (provided via e-mail with this report and available online). Similar to the budget template, the cash flow template may be a bit time consuming for your initial submission; future submissions will be easier, and we'll keep requirements for them to a minimum.
J – L: Facilities	Specific facility options have not been identified, or too few facility options are provided.	Descriptions of multiple, specific facility options are included; however, detail is insufficient or the facilities may not be adequate to ensure full implementation of the educational program.	Descriptions of three or more realistic facility options are provided with sufficient detail indicating that the facilities are appropriate and sufficient. Facility options are presented using the completed PCSC Facility Options template.	The primary facility option is unusually strong, such as a guaranteed donation of a building or land. Reasonable, well-supported backup options are also included.	Not applicable.
	One or more of the proposed facilities are not located within the primary attendance area and/or the district by which the petition was referred to the PCSC.		All of the proposed facilities are located within the primary attendance area and the district by which the petition was referred to the PCSC.		Not applicable.
	Timelines for facility completion are absent or unreasonable.	Timelines for preparation of one or more of the facility options are aggressive and may not be attainable.	Reasonable and appropriate timelines for completion of all facility options are provided.	Contingency plans are provided for use in the event that facility preparation timelines cannot be met.	Not applicable.

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	Petition does not demonstrate that the facilities is (or can be) in compliance with applicable codes, health and safety laws, ADA requirements, etc.	Petition partially demonstrates that the facilities are (or can be) in compliance with applicable codes, health and safety laws, ADA requirements, etc. However, additional information is needed to ensure compliance.	Petition demonstrates that the facilities are (or can be) in compliance with applicable codes, health and safety laws, ADA requirements, etc.	Certificates to verify compliance and/or written quotes for bringing facilities into compliance are included by reference to the appendix.	Not applicable.
M: Pre-Opening Timeline	Pre-opening timeline is not provided using the PCSC's Pre-Opening Timeline Template.	Pre-opening template requires additional development to ensure timely completion of preparation to begin operations.	Complete, pre-opening timeline is provided using the PCSC's Pre-Opening Timeline Template and reflects strong understanding of the steps involved in preparing for operations.		Not applicable.
N: Staff Professional Development & Evaluation	Professional development plan is not included or is reflects a plan with minimal offerings that is poorly aligned with the mission or clearly inadequate to ensure successful implementation of the educational program.	Petition expresses an intention to base professional development on teacher needs, student progress, and school mission, but plan is vague. Plan needs additional development to ensure successful implementation.	Professional development strategy is thorough, specific, and sufficient to ensure successful implementation of the educational program and fulfillment of the mission. Adequate resources are committed to initial and ongoing professional development.	Professional development plan is sufficient (both in content and resources) to ensure successful implementation and integrates staff feedback and school and staff evaluation data in determining future training needs.	
	Plans for teacher and administrator evaluations are not included or are non-compliant.	Plans for teacher and administrator evaluations are vague or insufficient.	Petition includes clear process for evaluating teacher and administrator effectiveness and using results to improve student outcomes.	Plans for working with underperforming teachers/administrator(s) are included.	
O: Outreach Activities	Petitioners have not engaged in significant outreach activity.	Past and planned outreach activities may not be adequate to ensure community interest and involvement.	Outreach activities designed to reach a broad audience have resulted in documented enrollment interest and community involvement with school development. Planned outreach is specific and ongoing.		Not applicable.

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P: Interested Family List	A list of interested families is not included in the appendices.	A list of interested families is included in the appendices but does not demonstrate an adequate level of market interest based on the school's stated enrollment targets.	A list of interested families is included in the appendices and demonstrates an adequate level of market interest based on the school's stated enrollment targets.	The list of interested families is well organized and detailed, and includes a number of potential students that <i>far</i> exceeds the school's stated enrollment targets.	Not applicable.
Q: Student Handbook	Draft student handbook is not provided.	Draft student handbook is incomplete or has not been tailored to the school.	Complete, draft student handbook is tailored to the school.		

Other Appendices	<p>Appendices are poorly organized or lacking critical information.</p>		<p>Appendices are logically organized and include all critical information without providing unnecessary or redundant materials.</p>		<p>This is a quick fix. It would be very helpful if similar documents were grouped together (all financial appendices next to each other, all professional development appendices next to each other, etc.) Your appendices lack logical organization (similar documents should be together).</p> <p>Also, the appendices currently include some information that is not required. You're welcome to include those documents if you feel they are important, or you may eliminate them in the interest of making the document less cumbersome. These include the building inspection docs, school calendar, SDE worksheets, etc.</p> <p>Though they are not required, use of hyperlinks and/or more obvious headers would be quite helpful in navigating the appendices. Some schools find it easiest to add an Appendices Table of Contents as the first page of their Appendices PDF, and hyperlinking from there.</p>
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General Comments regarding Appendices:

[BYLAWS Feedback:](#)

Many of the recommendations below are not required as part of the transfer, because they do not appear to represent compliance issues. However, we do see great value in making the updates that are marked with asterisks. Weak or unclear bylaws aren't a problem until problems come up, legal questions

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arise, and debates ensue. If that ever occurs, it is very helpful to have strong, clear bylaws that are consistent with actual practice. Amending your bylaws to remedy these issues will help greatly in bringing them up to the standard that is required by the PCSC for very practical reasons.

Article IV – Why is your fiscal year January 1 – December 31? It seems this could cause issues since the state runs on a July 1 – June 30 fiscal year and expects your reporting to be done based on the state fiscal year. You may want to consider revising this.

Article V Section 1 – As previously noted, I recommend you consider adjusting how your board members are selected. Currently, you have a fully appointed board; the PCSC prefers to see elected or mixed (partially appointed, partially elected) boards, as it ensures stakeholders have a voice in the process of choosing board members. If you move to an elected or mixed board, you can still have a nominating committee, but should probably outline if / how stakeholders can nominate candidates (either to the committee or at the election or both). Also, if any of your seats will be elected, you will need to add clear and detailed information about the election process for those seats. Finally, if you make this adjustment based on our recommendation, you may want to reconsider whether or not you want to maintain the three groups of people your board needs to come from – you don't have to eliminate the groups, but I think it's likely you would find them harder to maintain with an elected or mixed board.

***Even if you remain with an all appointed board, you need to provide additional information about the appointment process. When are new board members brought on (at the annual meeting? at any meeting?)? How are they voted in? Do you have any process for stakeholder input into appointments?

If you keep your groups – you may want to revise your language about the groups. Currently, the “parents” group says “Parents of Charter School students.” It does not say they need to be parents of CDA students and I cannot find a reference earlier in the bylaws that says Charter School (capitalized) is a reference to CDA. If you want these to be CDA parents, that should be clarified; currently, it appears that it could be a parent of a student at any charter school.

*****Article VI Section 1. Officers** – You have only President (who is the Principal and a non-board member), Secretary, and Treasurer as officers listed in the Bylaws. It is very surprising (and somewhat concerning) to see that your Bylaws do not include a Board Chair and Vice Chair. Without a Board Chair, who runs the meetings, ensures the board is handling its duties / conducting business appropriately? Based on your website, it appears you are operating out of alignment with your Bylaws, since you have a Board Chair and Vice Chair listed. I highly recommend you amend you Bylaws to add the Board Chair and Vice Chair to the Officers section. You should also add descriptions later in Article VI (similar to what you have for the other officers) that outlines the responsibilities and rights of each of these Officers.

*****Article VI Section 4. President** – I strongly recommend that you review this section (ideally with legal counsel) to ensure that you are not giving rights and responsibilities to the President / Principal (who is not a board member) that should be maintained by the board and/or be given to the Board Chair.

References to the school in the Bylaws – At the beginning of the Bylaws, it states that CDA may sometimes be referred to in the Bylaws as the Corporation. However, you appear to also have references that call it the Charter School (?) and The Academy. You should clarify somewhere (perhaps in this beginning statement) that these are appropriate references or replace those references with the school name or “the Corporation.”

*****Does not appear to be in the Bylaws** – The number of board seats (minimum and maximum) does not appear to be in the Bylaws. This is an important item and should be included. Additionally, we recommend that you identify your board seats and, in order to avoid all terms ending

simultaneously, designate when terms will start / end (for instance, you might have had initial seats that were staggered and would continue to be or you might designate seats as starting their terms on odd years vs. even years).

Signature Page – You have signatures, but you are missing a statement that confirms that the Board of Directors adopted these Bylaws and lists the date of adoption (the date of the vote when they were adopted). A statement confirming adoption of the amended bylaws would be an appropriate addition.

General Quality Indicators					
These indicators apply throughout the petition and the petitioning process.					
	Does Not Meet – 0	Partially Meets – 1	Meets – 2	Exceeds - 3	Comments
Timeliness	Petition and related documents are frequently submitted after deadlines.	Petition and related documents are occasionally submitted after deadlines.	Petition and related documents are submitted in accordance with timelines in statute, rule, and PCSC policy. Exceptions to this are very rare and have <i>advance</i> approval from PCSC staff.	Petitions and related documents are submitted promptly, well in advance of required deadlines.	
Thoroughness	Petition revisions fail to address many concerns and recommendations cited by SDE and PCSC staff. Petitioners attempt to rely on oral assurances in place of written revisions.	Petition revisions address most concerns and recommendations cited by SDE and PCSC staff.	Petition revisions consistently reflect petitioners’ best efforts to respond thoroughly to all concerns and recommendations previously cited by SDE and PCSC staff. Revisions are made in the petition document.		PCSC staff notes that many comments from the 6-11-14 review were not addressed. Conversation with school leadership indicates that some of these items were interpreted as recommendations rather than requirements. PCSC staff has taken care to ensure that this review clearly reflects which elements of the petition do require revision in order to score a 2 or above on this rubric, and to focus on issues that are important for PCSC decision-making with regard to the transfer request. The school has indicated willingness to address these matters of substance.

	Some petition revisions are made without the use of legislative formatting.		All petition revisions are correctly marked using legislative formatting. Only revisions made since the last PCSC staff review marked. (Legislative formatting need not be used on budget spreadsheets or when entire appendices are simply re-ordered but not changed.)		Although a clear attempt was made, use of legislative formatting was incomplete. Going forward, careful and consistent application of legislative formatting would be much appreciated, as it is required by PCSC policy in order to facilitate efficient review.
Professionalism	Petition contains many typographical errors and/or formatting inconsistencies.	Petition contains a moderate, but unacceptable, number of typographical errors and/or formatting inconsistencies.	Petition contains very few typographical errors and/or formatting inconsistencies.	Petition is free of typographical errors and/or formatting inconsistencies.	Although it is not a “dealbreaker,” we do recommend taking a few moments to ensure that formatting is consistent throughout the charter. Right now, fonts and font sizes vary, and some sections would benefit from clearer and more consistent labeling of sections and subsections. We always recommend doing your best to “clean up” a charter, as it is a formal document that represents the quality of your school.
	Quality of writing is poor and requires extensive editing.	Writing requires editing for clarity, consistency, and/or grammatical errors.	Quality of writing is clear, consistent, logically organized, and free of grammatical errors.	Writing is exceptionally strong, presenting concepts in a concise, compelling, and error-free fashion.	
	Petition is poorly organized and/or contains numerous reference errors.	Petition is reasonably organized and contains few reference errors.	Petition is well-organized and references to other documents, sections, and appendices are accurate. The document includes sufficient electronic “bookmarks” for ease of navigation.		

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	Petition contains text obviously taken from other documents and not reviewed or customized.	Petition contains sections of "boilerplate" text that have not been customized to suit the school.	Petition does not rely on text taken from other documents, except as is appropriate for replication of proven models. Any "boilerplate" sections have clearly been reviewed and customized as necessary.		
Communication	Petitioners did not communicate with the SDE or PCSC regarding questions, updates, or issues in the petitioning process.		Petitioners communicated appropriately and professionally communication with the SDE and PCSC. Petitioners sought out assistance from the SDE and PCSC when needed and kept the PCSC updated during the petitioning process regarding any issues / changes.		PCSC staff has experienced some frustration in that the petitioners were encouraged to communicate with the staff regarding any questions. Minimal communication from the school preceded the submission of revisions, which did not address many of the issues noted in the initial review. Staff feels that this shortcoming could have been remedied through additional communication such as was repeatedly invited. Recent conversation between school and PCSC leadership has helped clear up some misunderstanding about the nature of the issues cited, and prospects of improved communication going forward are promising.
u	Petition format is not consistent with IDAPA 08.03.01.400.	Petition format is mostly consistent with IDAPA 08.03.01.400.	Petition format is consistent with IDAPA 08.03.01.400.		
	Petitioners did not follow the petitioning process as outlined in ID §33-52 and PCSC policy.		Petitioners followed all appropriate steps of the petitioning process as outlined in ID §33-52 and PCSC policy.		

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GENERAL COMMENTS REGARDING THE PETITION

As discussed on 9-30-14 in a lengthy phone conversation between PCSC Director Tamara Baysinger and the Academy's Principal, Dan Nicklay, this transfer petition represents something of an "arranged marriage." Both parties have expressed understanding that the PCSC's oversight requirements are more stringent than those the school experienced under its district authorizer, and that while the Academy may not always appreciate these requirements, they are based on national best practices and are "part of the package." The PCSC attempts to minimize reporting requirements and respect the autonomy of all PCSC-authorized schools. However, no school is exempt from basic oversight requirements, regardless of its level of success, because the PCSC is also obliged to protect the interests of students and taxpayers. Both parties look forward to a mutually respectful, professional, and supportive relationship, and are committed to maintaining effective communication especially when opinions differ.

If you have questions regarding any of the feedback provided in this review, please do not hesitate to contact the PCSC office.

**Idaho Public Charter School Commission
Transfer Petition Review
Board Interviews**

Petitioning School	Couer d'Alene Charter Academy (CCA)
Dates of Interviews	September 17 – September 19, 2014
PCSC Staff who Conducted Interviews	Alison Henken, Charter Schools Program Manager
Board Members Interviewed	Paul Franz, Chair
	Bob Nelson, Vice Chair and Secretary / Treasurer
	Jennifer Brumley, Member
	Russ Helgeson, Member
	Amy Verhaeghe

PCSC staff completed interviews with the five members of the Coeur d'Alene Charter Academy (CCA) Board of Directors. These interviews focused on the members' interest in the school's transfer or authorization, their understanding of board member and authorizer roles, the experience and expertise they bring to the board, their level of understanding regarding school finance and business accounting, and the challenges they anticipate the school may face in upcoming years.

The CCA board membership is somewhat diverse; our interviews revealed that several board members are parents of current or former students, one is a previous teacher, one is a lawyer, and one manages a business. The board brings expertise in education, law, and business operations. A few of the board members have served on non-profit boards in the past; none have previously served on school boards.

The CCA board described CCA's mission to provide a rigorous college preparatory program. Collectively, the members indicated that they felt the purpose of charter schools as providing educational choices for families; one board member stated that charters are also a place where experimentation and specialization can occur.

The primary reason identified by the CCA board members for their desire to transfer authorization to the PCSC is their understanding that Coeur d'Alene School District is no longer interested in being the school's authorizer. A couple board members also mentioned that they feel it makes sense to be with the authorizer that oversees most of the charter schools in the state. In describing their understanding of the relationship between charter schools and their authorizers, the members noted that the school's relationship with the district has been relatively hands-off; the school has given annual updates to the district but has not had much additional interaction. The board members' description of what the authorizer relationship should look like or what they expect from the PCSC if transfer is approved varied. Two members described a relationship where the PCSC would provide oversight and ensure the school is operating in alignment with its charter and in compliance with the law. Other members stated that they anticipate some additional oversight by the state if the transfer is approved, but did not provide additional details. Finally, a couple members expressed a desire for this oversight to be as slight as possible, believing that if the school has strong performance it should be given space and freedom.

The CCA board members' views on formal board training also varied. Several board members stated that they believe that formal board training is beneficial and could help board members to better understand their roles and responsibilities. Other board members stated that they felt on-the-job training was appropriate and that more formal training may not be necessary. The board

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members admitted that, other than some introductory information provided to new members, the CCA board has not had formal board training within the past two years.

All of the board members identified facilities and the associated financial needs as the primary challenge they anticipate the school facing within the next two years. More specifically, board members noted that they believe they need to find ways to accommodate growth and deal with ongoing facility maintenance while managing the school's budget.

Strengths of the board:

- Education, school board, law, finance, and business expertise
- Mix of parents and non-parents

Areas of concern:

- Lack of history of strong board training and variation regarding whether members view it as important or beneficial
- Lack of a consistent understanding by board members regarding the roles of and relationship between authorizers and charter schools

Coeur d'Alene Charter Academy

Founded 1999

Petition for Change of Authorizer for 2014

District Location: Coeur d'Alene District 271

Physical Location: 4904 N Duncan Drive
Coeur d'Alene, ID 83815
Residing in the Coeur d'Alene School District (271)

Authorized Representative: Daniel P. Nicklay, Principal
4904 N Duncan Drive
Coeur d'Alene, ID 83815
Phone: (208) 676-1667
Fax: (208) 676-8667
dnicklay@cdacharter.org

Alternate Contact: Glenn Mabile, Business Manager

Opening Date: August 1999

Grade Levels: 6-12

Enrollment Goals: 812

Districts Affected: Coeur d'Alene (271), Post Falls (273), Lakeland (272)

Date Submitted for Review: September 9, 2014

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Tab 1: Vision, Mission, and Legal Status
Executive Summary:

The Coeur d'Alene Charter Academy (“The Academy,” hereafter), was founded in 1999, by Dr. William Proser, a long-time teacher in the Coeur d’Alene School District. Dr. Proser had found himself increasingly frustrated by the education establishment and its seeming disregard for hard-working, high-achieving students. When Idaho adopted charter school legislation, several parents of his former students approached him with the proposal that he be the figurehead and founder of a new charter school, dedicated to providing a rigorous, college-preparatory education for these long-neglected students. He accepted their proposal and set to work with his supporters to form The Academy.

The school Proser and his backers designed had a decidedly “retro” feel, with several nods to the traditional education model. These included required classes in Latin and Civics, as well as a Western Civilization emphasis—Ancient History and Ancient Literature, European History and European Literature, American History and American Literature, World Literature and US Government for grades 9-12, respectively. One goal was for every student to have read 100 of the world’s greatest novels by graduation. In addition, there was to be school-wide emphasis on discussion, exploration, and debate of ideas.

Philosophy:

However different the experiences of men, they are connected by a common link. They are animated by an inner drive that contends against the outside world for meaning. They share a common destiny called by the French philosophers the human condition. The mutuality of this condition forms on all our lips the same great questions of life; universal questions about the existence and nature of truth, the essence of beauty, or the search for justice. Education, at its best, informs us of the history of that search for answers by our fellow men, examines their current status, and inspires us to set out once again on the road to that place where answers can be found. According to Elie Wiesel, it is the questions that unite us and it is the answers that divide us. The answers or ideas that we find have the power to shape the very reality we experience. Ideas form the Zeitgeist of our times because ideas have consequences. Who will argue that the ideas of Darwin or Marx, Freud or Einstein have had little effect on the twentieth century?

The answers to the great questions of life do more than just color the world, they establish it. If this is true, those who teach take upon themselves the obligation of historical awareness. Each discipline in the academic world is built upon the ideas of those who asked the same old questions in a new way or replied to those questions with answers that disturbed their fellow creatures to such an extent, that a dialog was required. For the western world, that dialog can be characterized by the conflict of opinion in debate. The educational philosophy of Coeur d’Alene Charter Academy centers on attempting to stimulate in our student body a respect for that debate. The conflict is what Walter Lippmann called the “Indispensable Opposition.” To respect another human being involves taking his or her ideas seriously enough to argue the point. Implied in this debate are most of the academic qualities inherent in the tradition of scholarship stretching back to the ancients. It is a tradition that values a thorough and detailed knowledge of the best that has been thought and said on a subject, a discernment of the crucial tenets of a position, honesty, craftsmanship and precision with language. These abilities are the necessary tools of the would-be scholar. Students who emerge from our classes with these skills are ready to take their place at the banquet table of ideas that is set by a free society.

Education seeks to enlarge, enrich and complicate our understanding of things. Good education is much more an art than a science; it mysteriously transmits a love of the subject being taught. A natural passion for understanding some aspect of human experience or imagination is the rightful inheritance of our students. That academic inheritance is a legacy of thought that is passed from one generation to another

by dedicated teachers. Most of us have had the good fortune to sit under such teachers. The intellectual excitement of learning corresponds to the difficulty of the question being considered. Easy answers will not do; as challenge is inherently linked to achievement. A campus where ideas are truly valued and the conflict of opinion in debate is not only encouraged but celebrated invigorates people. A school that can frame the forum for the debate of ideas without the animosity that so easily shuts off the dialog has captured the idea of the British Parliament or the American Senate. Such a school ascends to its proper place in the long human tradition of academic scholarship. Such a tradition is the unique privilege of free men; men who are united in their pursuit of truth, perhaps divided by their conclusions, yet committed to the process of understanding their own diversity.—Dr. William Proser, Founder

It was the feeling of Dr. Proser and the founding group that there existed in the Coeur d'Alene area a population of families who deserved and would respond positively to a school dedicated to rigorous coursework, college preparation, and high standards. In 1999, the school opened with approximately 200 students in grades 7-10; in the ensuing years, grades 11, 12, and then 6 were added, and today the school serves more than 700 students and has substantial waiting lists in several grades. Clearly the demand for the Academy's style of education is sufficient to ensure its continued success.

Because this petition is a transfer of an existing charter, the "petitioning group" is the current board and administration. The Principal has held his position since 2006, and he has been employed by the Academy since 2000—first as a teacher, and then as Vice Principal. The Business Manager was the Academy's first official employee, and has been employed since 1999. One Board member remains from the founding group; the other current members have been appointed over the last several years. All board members have been vetted according to their qualifications and their buy-in to the Academy's mission.

The Academy's success will be defined by its ability to attract and retain students, and prepare them for admission to, and success in, post-secondary institutions. Some of the indicators include student numbers sufficient to maintain a fiscally sound operation, standardized test scores, graduation rates, post-secondary placement, and completion of degree programs.

In order to demonstrate value-added, Academy students must consistently outperform their public school counterparts on all of these indicators.

Mission Statement:

The Coeur d'Alene Charter Academy is dedicated to providing a rigorous, content-rich, college-preparatory education for any students who are willing to accept the challenge.

This mission statement is the focus of everything we do. You will find it posted prominently in several of our classrooms, on our website, on our stationery, and on the side of our building. It was adopted by the original board of directors, with cooperation of the founder. It is viewed as the starting point and guiding principle of the school.

The Academy's beliefs are codified in a document entitled *Foundational Values*, which was composed and approved by the faculty, staff, and administration, and added to the official charter when renewed in 2004.

Vision Statement:

Coeur d'Alene Charter Academy exists in order to promote and implement academic excellence in our student body. Further, we seek to ensure that our graduates are knowledgeable and proficient users of language so that they may: succeed in school, participate in our democracy, find challenging and

rewarding work, appreciate and contribute to our culture, and pursue their own goals and interests as independent learners throughout their lives. Included in this vision are the following broad educational goals and objectives:

- To refine our students' academic skills including reading, writing, speaking, and thinking, and to advance their knowledge of the major disciplines of language arts, mathematics, science, and history.
- To learn the traditions and values of past and present civilizations.
- To gain an appreciation of the fine arts of music, art and drama.

Articles of Incorporation and Bylaws:

See **Appendices A, “Articles of Incorporation,” and B, “Bylaws”** for ~~Articles of Incorporation and Bylaws, respectively.~~

Nonprofit Status:

See **Appendix C, “Non-Profit Verification”** for ~~verification of nonprofit status~~

Tab 2: Proposed Operations

Operations:

~~The operations of the Academy are well established and a matter of public record. Since its founding, the Academy has been the highest performing school in the state of Idaho, and one of the top schools in the nation, recognized by many national publications. The Coeur d'Alene Charter Academy is an educational institution organized and managed under the Idaho nonprofit corporation act. The Board of Directors of Coeur d'Alene Charter Academy shall be deemed public agents authorized by the Idaho Charter School Commission to control the charter school.~~

Beginning in 2014, the Academy will function as an LEA, and will be responsible for providing all related services for its students.

The Academy has resided on the same location since its founding in 1999, 4904 N. Duncan Dr., right in the middle of Coeur d'Alene. In 2009, we purchased an adjoining lot and expanded our facility. We have no plans to move. We reside within the Coeur d'Alene School District, and specifically, within the Lake City High School and Woodland Middle School attendance areas.

~~The Academy's enrollment cap is 812. Caps in specific grades may fluctuate from year to year to accommodate irregularities in subscription and attrition, but the overall school population will not exceed 812. Demographics are expected to represent a cross section of the surrounding school district; there are no instruments in place to collect this data, nor are there any admissions procedures that would influence irregularities in enrollment demographics.~~

The Academy serves students in grades 6-12. As a "school of choice," the Academy may attract students from any of the area schools; therefore, there exists no accurate method of predicting future demographics. Historically, the demographic composition of the student body would appear to approximate that of the community. According to the 2013 census, Coeur d'Alene's population is 93.8% white, with a median household income of approximately \$41,000 (<http://quickfacts.census.gov>).

The Academy's Special Education population has typically represented less than 5% of its total student population. There are no factors in the application or enrollment procedures that would either limit or augment that number.

Until becoming its own LEA in 2014, the Academy did not accept federal funding, and therefore had no reliable means of obtaining specific demographic information. Since becoming an LEA, the Academy has begun accepting federal funds and will make use of the related federal data collection and reporting methods to obtain that information.

The educational method employed by the Academy is a traditional model that emphasizes direct instruction by master teachers. Additional emphases are maximizing student contact time, providing challenging instruction, and combating grade inflation. Students are held to a high, objective standard, and will not be promoted based on effort or for social reasons.

Potential Effects:

Our effect on the local district has been almost entirely positive, if measured by the programs they have added to serve their students. ~~Our academic success has made it necessary for the district to increase~~ The district has increased the number of programs it offers for advanced and college-bound students, and has also ~~resulted in the district~~ begun offering numerous "choices"—several magnet schools, for instance.

Anecdotal evidence suggests that the Academy's success has also provided a boon to the community. Parents indicate that they have moved to Coeur d'Alene (sometimes from across the country) to allow their children the opportunity to attend the Academy.

In addition, our opening likely saved the local school district from having to run bond elections for expanding facilities. Our student population is largely comprised of District 271 students, who, if they were still on district rolls, would necessitate extensive building improvements. It should be noted that the Academy accomplished this without access to local taxes, but with only base state funding. The Academy does not have plans for any further expansion.

Target Market:

The primary attendance area of the Academy is ~~the Coeur d'Alene school district attendance area. The secondary attendance area is Kootenai County, and the tertiary attendance area includes the six northern counties of Idaho. Potential attendance area is the state of Idaho~~ Kootenai County, Idaho.

Demand for the Academy's program is demonstrated by the school's considerable growth, as well as the lengthy waiting lists.

Facilities:

The Coeur d'Alene Charter Academy views school facility and maintenance issues as an integral part of the quality of education component of the school. However, we do not believe that it is necessary to build special purpose monoliths that have no value outside the world of education. These types of structures (common in education) are very difficult to sell and have little value to other entities. Often you find empty or poorly used and aged buildings that school districts have a hard time disposing of or putting to good use.

The Academy will continue to provide quality facilities that meet the educational programming needs of our mission and the safety of our students and staff while protecting the public trust through wise investment in facilities and maintenance.

Building and Land Statistics:

LAND

NORTH PARKING LOT (.575 ACRES)

Fully developed in 2006

Serves as our main parking lot for visitors, upperclassmen, and some staff

EAST PARKING LOT (.63 ACRES)

Completed 2010

Serves as parking for underclassmen and special events

NORTH ANNEX LOTS (1.028 ACRES)

Developed site includes HS annex, 2 modular buildings and green space

60% of the site is building space, the remainder green space

PRIMARY SITE (4.2 ACRES)

Developed site includes main building, 3 modular buildings, parking, green space and playground

The site is approximately 50% buildings and parking, 50% green space and playground

TOTAL ACREAGE- 6.43

BUILDINGS

MAIN BUILDING (25,700 SF)

- Built in 1994 (17,000sf) as retail space, was remodeled in 1999 for the school
- Remodeled 8 of the first 10 years due to enrollment growth and programming needs
- 14 classrooms including choir, band, and art rooms
- 4 administrative offices, 2 custodial spaces and misc. storage
- 4 student bathrooms and 3 staff bathrooms
- Staff lounge, media room, common space and multi-purpose room

*Replacement cost \$2,830,000

NORTH ANNEX (15,302 SF)

- Built in 1997 as light industrial space, was purchased and occupied in 2008-09
- 7 classrooms, 4 offices, 2 staff prep spaces, conference room and misc. storage
- Multi-purpose room, 2 student bathrooms and 2 staff bathrooms

*Replacement cost \$1,680,000

MODULAR M1-M2 (1,792 SF)

- Built approx. 1971, most recent remodel was 2006.
- 2 classrooms, prep and storage area
- Due to be replaced within the next 5 years

*Replacement cost \$200,000

MODULAR M3-M4 (1,680 SF)

- Built approx. 1971, most recent remodel was 2006
- 2 classrooms
- Due to be replaced within the next 5 years

*Replacement cost \$190,000

MODULAR M5-M6 (1,792 SF)

- Built in 2003
- 2 classrooms, prep area and library

*Replacement cost \$200,000

MODULAR M7-M8 (1,792 SF)

- Built in 2006
- 2 classrooms

*Replacement cost \$200,000

MODULAR M9-M10 (1,792 SF)

- Built in 2006

-
- 2 classrooms

*Replacement cost \$200,000

TOTAL BUILDING SQUARE FOOTAGE- 49,850

*TOTAL BUILDING REPLACEMENT COSTS \$5,500,000

*Replacement costs based on \$110 per square foot rounded to the nearest \$10,000

MORTGAGE INFORMATION

FIVE NOTES HELD BY BANKCDA

BALANCE ON JUNE 30TH, 2014: \$2,132,343

Annual payments are \$238,941.

Terms of all 5 notes are the same, 3.85%, amortized over 30years with a due date in 2021.

The following addresses make up the campus of the Coeur d'Alene Charter Academy:

4904 N. Duncan Drive

4916 N. Duncan Drive

4921 N. Duncan Drive

Coeur d'Alene, ID 83815

The Academy's facility has undergone numerous improvements over the years. The main buildings, formerly a plant nursery (the original building) and a warehouse (the annex), have been modified to accommodate the unique demands of a school. Although the facility will never be described as "state of the art," we do not subscribe to the philosophy that "state of the art" buildings are necessary for excellent education to occur.

Through the years, the Academy has managed its budget in a way that has allowed for additions to, and expansions of the facility. Without the ability that a school district has to levy local taxpayers, charter schools must exercise responsibility in their financial dealings. The Academy maintains a debt load that is manageable and responsible. (See **Appendix D, "Annual Budget"**)

The Academy is centrally located in Coeur d'Alene, and is easily accessed from all parts of the service area. The Academy undergoes a facility safety inspection annually, and addresses any areas of concern. The facility complies with all applicable safety and accessibility requirements. (See **Appendix E, "Facilities Inspection"**)

Administrative Services:

Administrative services shall be provided by the principal, a vice-principal and a business manager.

Both the Principal and the Business Manager are under the supervision of the Board of Directors; the Vice Principal reports to the Principal.

~~The principal shall be directly responsible for implementing the school's academic program, and attaining the stated objectives of academic achievement. The principal shall provide educational leadership designed to nurture a strong relationship among teachers, students, parents and the community. In addition, the principal shall be responsible for hiring, evaluating and terminating classified staff. The principal will observe, evaluate and recommend action to the board regarding the hiring, evaluation and termination of certified staff. The principal is responsible for managing the facilities and creating and maintaining a school climate that is disciplined, orderly and conducive to learning.~~

The Principal is primarily in charge of managing the academic programs, including teacher evaluations, curriculum development, and teacher assignments. In addition, he or she is charged with representing the school to the public and ensuring compliance with Idaho code.

The Vice Principal assists the Principal in supervision of all staff, including teacher evaluations. He or she also functions as the Activities Director.

The Business Manager is in charge of all aspects of the school's financial dealings, as well as facilities maintenance. (See Appendix I, "Organizational Chart")

Each of these administrators has an assistant whose duties, along with those of other office staff, cover such necessities as registrar, receivables and payables, attendance, and school calendar maintenance.

Civil Liability:

~~The Coeur d'Alene Charter Academy is organized and managed under the Idaho nonprofit corporation act. The Board of Directors of Coeur d'Alene Charter Academy shall be deemed public agents authorized by the Idaho Charter School Commission to control the charter school.~~

The Coeur d'Alene Charter Academy may sue or be sued, purchase, receive, hold and convey real and personal property for school purposes, and borrow money for such purposes as deemed appropriate by the Board of Directors. Its employees, directors and officers shall enjoy the same immunities as employees, directors and officers of a public school. Neither School District #271 nor the Charter School Commission shall have any liability for the acts, omissions, debts, or other obligations of Coeur d'Alene Charter Academy, except as may be provided in an agreement or contract with Coeur d'Alene Charter Academy.

Insurance:

Coeur d'Alene Charter Academy will secure insurance for liability and property loss. Provision for liability and property loss shall be made for general liability, auto liability, professional liability, and directors' and officers' liability in the annual budget. The Commission shall be given a sixty-day notice of cancellation or non-renewal of said insurance.

Tab 3: Educational Program and School Goals (33-5205(3))

Education Thoroughness Standards:

Educational Philosophy

The Academy will fulfill the thoroughness standards identified in Idaho Code 33-1612. It has been established that a thorough system of public schools in Idaho is one in which the following standards are met:

- 1) A safe environment conducive to learning is provided;
- 2) Educators are empowered to maintain classroom discipline;
- 3) The basic values of honesty, self-discipline, unselfishness, respect for authority and the central importance of work are emphasized;
- 4) The skills necessary to communicate effectively are taught;
- 5) A basic curriculum necessary to enable students to enter academic or professional-technical postsecondary educational programs is provided;
- 6) The skills necessary for students to enter the work force are taught;
- 7) The students are introduced to current technology; and
- 8) The importance of students acquiring the skills to enable them to be responsible citizens of their homes, schools, and communities is emphasized.

The following beliefs and practices comprise the Academy's plan to satisfy the thoroughness standards established by the state of Idaho.

How Learning Best Occurs:

Learning best occurs when students are provided a safe learning environment, highly qualified instructors, and consistently challenging and engaging instruction. The Academy will provide such an environment by meeting the Standards of Thoroughness, as provided in Idaho Code 33-1612. Administration, faculty, staff, and parent volunteers are empowered to maintain discipline in the classroom and the hallways, and are expected to hold students to a high standard, both academically and behaviorally. The Academy's discipline policy is based on the belief that discipline is not something we "do to" students, but something that we hope to instill in them. This is achieved through active teaching of ethical behavior and decision making, coupled with consistent, meaningful sanctions for noncompliance. From the school uniform requirement, to the eligibility policy for field trips and activities, to the work ethic requisite for student success, the Academy promotes citizenship, leadership, determination, and time management. All of these qualities are essential for success after graduation.

Although not a specific course offering, the Academy also instills in its students the tools to successfully compete in post-secondary education or the workplace. By emphasizing the critical skills of written and oral communication, supporting an argument in respectful debate of ideas, and purposeful utilization of technology, we prepare our students for successful integration in whatever post-graduation endeavors they choose to pursue.

Educational Philosophy (a) (33-5205.3.a):**An Educated Person:**

To be educated in the twenty-first century means to have an informed knowledge of the past and to be able to read and reflect on the best that has been written and said about the most important subjects. It implies the ability to express oneself through the written word with clarity and precision and to manipulate the languages of science and mathematics with reliability and validity. An educated person can both apply reason to current problems and recognize its limits. An educated person has at his disposal a broad array of important factual and conceptual knowledge as well as the skills to implement that knowledge successfully. Therefore, the Academy will offer a curriculum that includes a clear and specific core of important knowledge, concepts and skills that all students need to learn. This knowledge will facilitate learning in a full range of disciplines, including the humanities, mathematics, science, music, and the arts.

Educational Program (b) :

The Academy's clearly-defined mission of rigorous, content-rich college-preparatory education is complemented by a commitment to teacher autonomy. Our founding documents speak clearly to this commitment, under the heading of "Academic Freedom." Our philosophy is based on the belief that academic excellence is to be found not in a specific curriculum, but in the hiring of qualified experts in their field of study, given the freedom to develop their own curriculum, based on their own strengths and professional judgment. ~~It is important to note that our students consistently earn the highest test scores in the state, and have earned the Academy national recognition in several major publications.~~

Although each curricular area assumes the delivery of specific academic expectations, there is significant crossover among the disciplines. The Academy encourages all teachers, for instance, to integrate writing, research, and presentation and to teach and require correct research format. In addition, teachers often work together to develop interdisciplinary lessons, furthering this overlap and reinforcement.

The Academy has a written policy statement concerning the selection of educational materials, which makes it clear that all curricular decisions are made by the individual teacher, as long as the teacher ensures that learning outcomes are achieved, Idaho Core Standards are exceeded, and school standards are met.

The written curriculum exists primarily in the form of individual teacher syllabi. Departments are required to establish essential learnings for each class and grade level, but the design of lessons is left to the professional judgment of the teacher. The standards and scope and sequence are examined several times each year to ensure the minimization of redundancy and the maximization of coverage.

Curricular coordination is fostered by semi-monthly all-staff meetings, which alternate with department or grade-level meetings as needed. In addition, Academy staff return from summer break a full week before students for the specific purpose of planning and designing cooperative lessons. Coordination with sending schools is a difficult feat, as the Academy represents a significant academic leap for most students coming from other area schools. The sixth grade is the only level specifically geared to meet the needs of incoming students, although teachers in all grades take efforts to assimilate new students.

Professional staff have the responsibility of developing, evaluating, and revising curriculum to ensure cohesive and effective instruction for all students. Unfortunately, standardized tests provide little useful

information, as Academy students routinely score well beyond established standards. Instead of using standardized testing data, teachers are expected to apply a high degree of professional discretion and collaboration to ensure that students receive quality instruction. Curriculum review, then, is ongoing and based on intimate knowledge of student abilities. The emphasis on teacher autonomy places a high premium on professional judgment, but eliminates much of the need for significant structured time or financial support for curriculum development. When teachers do require financial or other support, administration provides leadership, encouragement, and financial support as necessary.

The overall curriculum, as well as the individual curricula of the different departments and classrooms, is focused on the clear goal of preparing students for success in post-secondary education in the best schools in the country. To this end, the Academy puts great emphasis on challenging students in every period of every day. At the beginning of each school year, teachers are challenged to ask themselves how their class meets this requirement and how it is significantly better than a similar class in any other school.

Every student is expected to rise to the Academy's challenge, and teachers are expected to work diligently to ensure that every student has the chance to succeed. It is important to note, however, that the Academy's standards are high, and that students are required to meet them; the Academy does not lower standards or expectations to ensure that students pass. Rather than lower the bar, our goal is always to raise the student's performance. Students who do not pass a class are required to re-take it until they demonstrate an acceptable level of mastery. In this way, we give students the best chance of success at the next level.

~~As stated, the Academy's delivery of instruction proves that the depth vs. breadth dichotomy is not a dichotomy at all. Students at the Academy learn far more about many more topics than their peers in other schools.~~

~~The Academy provides in-house training on curricular issues, using its own staff. An example would be the teacher-led workshops on autism-spectrum students, use of online resources like Moodle and Blackboard, or writing rubrics. With a vast array of expertise within the school walls, outside training is rarely accessed; it is, however, encouraged for those who wish it.~~

~~The Academy's program of study exceeds all state standards, as measured by any means. Graduation rate is consistently at about 100%, with an occasional student failing to meet requirements by the time his or her class graduates; these students typically return the following year, or find another means of obtaining a diploma. The large majority of graduates enroll in post-secondary institutions.~~

The Academy provides an accelerated curriculum that manages to emphasize both breadth and depth. It is our belief that the public education system in our country underestimates the ability of students and asks little of them. We make it a point to challenge students to think, inquire, problem-solve, and develop higher-order thinking from the moment they enter in sixth grade. Testing data indicate that this course of study is very effective at achieving its goals. Anecdotal information from our graduates and their college professors provides strong evidence that, in many cases, we have over-prepared them. A common comment from a graduate is, "College is easy, compared to Charter."

~~Instruction at the Academy leans heavily toward inquiry and debate of ideas. The school's founding documents address this very clearly, citing the respect and embrace of the "indispensable opposition" as a~~

~~crucial element in a quality education. Classes at the Academy require students to form opinions, argue their beliefs, and support their positions.~~

~~Classes in all grades are accelerated in content, pace, and expectations. Our goal is to establish ourselves as the top school in the country, and we plan to achieve this by continuously challenging students and finding new and better ways to do so.~~

~~Students at the Academy are active participants in classroom discussions, as the Academy emphasizes lively debate as a crucial element in a college preparatory education. Inquiry, debate of ideas, and supporting their own arguments are central to the philosophy of the Academy.~~

~~We further believe that the most authentic demonstration of knowledge comes in the form of the aforementioned debate of ideas.~~

Authentic application of knowledge and skills occurs in all classrooms on a regular basis. Math classes are tasked with “discovering” math concepts through problem-solving, social studies classes work to provide solutions to community and world issues, and other disciplines similarly engage students in “real-world” issues that force them to apply learnings to meaningful problems.

One of the tenets of the Academy is the value of respectful debate of ideas, and the importance of the “indispensable opposition.” Students are expected to engage in discussion and debate of big ideas, always with an emphasis on supporting their position. When students are required to not only master coursework, but also to formulate cogent arguments to support their positions, they are demonstrating a depth of understanding that is crucial in post-secondary education and in whatever field of work they may enter.

This very same requirement enables students to achieve a metacognitive understanding of their own work and studies. Students are required to examine their own learning style and beliefs, as well as that of peers. The course of study and the methods generally employed at the Academy might be considered an extended course in epistemology; we encourage students to think, and then to examine why they think the way they do.

The Academy recognizes that students require a varied delivery and a broad range of choices to maximize their educational experience. To this end, it has allowed students to enroll in approved classes at the local college, and has built its master schedule to accommodate this. ~~One significant challenge has been the screening of college classes to ensure that they meet Academy standards; a large number of college classes do not. In order to protect the integrity of an Academy diploma, it is very important that we not allow students to use dual enrollment as an easy path to graduation, and then graduate with students who have overcome the significant challenge of an Academy education. A special stipulation in the dual enrollment policy allows students to take vocational technical courses if the courses are part of an overall course of study toward a career goal.~~

Students are self-directed insofar as they are expected to take responsibility for their own learning and seek out learning opportunities. By and large, the Academy’s philosophy leans more toward the “sage on the stage” model than the “guide by the side” model; that is, we emphasize the importance of direct instruction and “teacher as expert.

The relatively small size of the Academy’s student body fosters a more personalized instructional model than many other schools. Teachers are able to know the strengths and needs of individual learners, and

present lessons appropriately. In addition to in-class adjustments, the daily “study lab” period is provided specifically as a support for students; it is a time when they can get tutoring, work collaboratively on projects, or study. Teachers are available during this time, as well as before and after school to assist students.

The high school curriculum is aligned across disciplines to facilitate cross-curricular connections. This is especially evident in the English and Social Studies disciplines. Ninth-graders study Ancient Literature and History, tenth-graders study European Literature and History, eleventh-graders study American Literature and American History; twelfth graders study the state-mandated U.S. Government and have options for English. Cross-curricular connections happen both by design and by happenstance.

Course of Study: The Academy includes in its requirements a full year of Latin and Civics for all eighth graders. The high school curriculum includes an articulated program of English and Social Studies, as follows:

9 th Grade:	Ancient Literature	Ancient History
10 th Grade	European Literature	European History
11 th Grade	American Literature	United States History
12 th Grade	World (or AP) Literature	United States Government

The Academy’s graduation requirements exceed the state’s graduation requirements; in addition, graduation requirements include two full years of foreign language, beyond the eighth-grade Latin requirement. Elective classes are limited to the arts—Choir, Band, Drama, Visual Arts—and oral communications or debate.

One of the hallmarks of the Academy is the belief in teacher autonomy. Each department, and each teacher within each department, is responsible for setting standards and designing appropriate instruction to reach those standards. As a college-preparatory school, we believe it best to trust our professional staff to make sound academic decisions. Our mission statement is intentionally vague, leaving much to the discretion of the teachers, and allowing each of them to pursue their individual gifts and strengths.

The Academy takes pride in its high expectations for student behavior. We emphasize responsibility and ethical behavior. We enforce these through an aggressive disciplinary policy and teach it in our classes. Student attendance and punctuality are enforced through a clear policy that punishes excessive tardies and absences. Extracurricular activities are not allowed to interfere with the school day. Academic integrity is taught vigorously and enforced from the beginning of sixth grade.

~~The Academy has a thriving National Honor Society group and a student government (ASB) focused on leadership, rather than on organizing activities.~~

In addition, our academic program includes an eighth-grade Civics requirement, which integrates *Project Citizen*, a large presentation project that requires students to identify a social issue and propose a workable solution. Our high school is the only school in North Idaho that participates in *Model United Nations* in Montana.

The Academy's mission drives every significant decision in the school. With a constant emphasis on maintaining a high standard, the Academy has created a culture of academic excellence, both in the school halls and in the community. A common problem in charter schools is the phenomenon of "mission drift," a tendency to lose focus and make compromises in order to please a broad base of customers and demands. The Academy has proactively fought against this phenomenon, and has succeeded in establishing and maintaining a reputation as the top academic school in the region.

Although the area's other public schools have taken measures to offer more advanced learning opportunities for their students, the Academy remains the only public school in the primary attendance zone dedicated exclusively to this mission.

Student Educational Standards (e):

The Coeur d'Alene Charter Academy will develop educational standards that ensure our alumni both obtain and apply the knowledge and skills necessary to compete successfully. The Academy will maintain standards that exceed the Idaho Core Standards at all levels as we seek to graduate literate, responsible citizens who can contribute to their families and communities. Students shall advance based on their mastery of the curriculum. Frequent and regular assessment tools will monitor and report progress, and guide and improve instruction. The assessment used will express clearly the quality of student work and certify that students are meeting standards. Coeur d'Alene Charter Academy shall fulfill the requirements of IC 33-1612 by a thorough, consistent, rigorous application of its curriculum. It is the goal of the Academy to provide a college prep education that equals or exceeds the programs of the finest prep schools in the nation.

Program Goals:

Through its program of rigorous coursework and high expectations, the Academy will:

- Prepare students for success in any post-secondary academic pursuit;
- Instill confidence in its student body that will enable graduates to pursue and conquer future challenges, both academic and otherwise;
- Provide a "value added" educational experience, enabling motivated students to realize outstanding achievement;
- Provide a safe learning environment, where students are free to pursue academic excellence, and where academic success is celebrated.

Research-Based:

The Academy's curriculum and instructional models are not, strictly speaking, based on hard research. The charter school movement is intended to encourage experimentation and innovation—that is, our successes and failures are supposed to BE the research. However, our methods are rooted in the model that has existed for hundreds of years (before state or national standards). This model can be described as follows:

- 1) Set high, objective standards for student achievement based on the professional judgment of highly-qualified teachers;
- 2) Allow the teaching staff the freedom to pursue these standards based on their individual strengths, recognizing that there is no "correct" method of teaching;
- 3) Establish high expectations for student behavior and work ethic;
- 4) Hold teachers and students accountable.

The Academy's results are undeniable. The Academy has been recognized as the highest-performing school in Idaho, and among the elite schools in the nation, according to numerous publications that rank public schools. **(See Appendix S, "National Recognition")**

Our history of success can reasonably be considered an ongoing action research. In the spirit of the charter school philosophy, we actively and intentionally reject many of the conventions of the failing education system and focus on operating better, smarter, and more efficiently. The success of our model has been documented in an independently-conducted, longitudinal study. (See Appendix G, "Longitudinal Assessment of Student Progress") This study concludes that the longer students attend the Academy, the further they out-perform their peers in other public schools.

Special Education (†):

The Coeur d'Alene Charter Academy will serve children with disabilities by adopting the mandates of the Individuals with Disabilities Education Act, and use the Idaho Special Education Manual for identifying, evaluating, programming, developing individualized education plans, planning services, developing our discipline policy, budgeting, and providing transportation for special needs students, when included in a student's IEP. The Academy will provide a free and appropriate public education to all students. The Academy will hire or contract for special education services with Highly Qualified Special Education Teachers who meet Idaho state requirements.

The Academy will serve children with disabilities in accordance with the mandates of the Individuals with Disabilities Education Act (IDEA). The School Board of the Academy has adopted the Idaho Special Education Manual 2007 and all subsequent revisions. **(See Appendix O, "Special Education Manual Adoption")**

~~Least Restrictive Environment:~~

The Academy will provide special education and related services to eligible students in the Least Restrictive Environment as identified on each student's IEP.

~~Continuum of Services:~~

The Academy will provide a continuum of services for serving students with disabilities, in accordance with the mandates of IDEA. The IEP team will consider the student's needs and the continuum of alternate placements and related services available to meet those needs.

~~Supplementary Aids and Services:~~

The Academy will provide supplementary services in accordance with IDEA, as determined by the student's IEP team.

~~Related Services:~~

The Academy will provide the necessary services in accordance with IDEA as determined by the student's IEP team.

~~Determining Eligibility:~~

The Academy's evaluation team will determine eligibility for services according to the mandates of IDEA.

Research Based Curriculum:

The Academy will use scientifically research-based supplemental and replacement curriculum for students with disabilities, as determined by the IEP team, and in accordance with IDEA.

Student and parent rights

IDEA includes a set of procedural safeguards designed to protect the rights of children with disabilities and their families. The Academy will protect student and parent rights as described in the Idaho Special Education Manual. A locked file will store special education records and staff will be trained in confidentiality requirements.

Discipline of students with disabilities

Students receiving special education services will be held to high academic and discipline standards, within the scope of applicable federal and state laws. Teachers and administrators will follow the Idaho Special Education Manual to address these issues, including Behavior Intervention Plans (BIPS) for students whose behavior impacts their learning or the learning of others, as determined by administration and the IEP team. When manifestation determinations occur, the Academy will make proactive use of Positive Behavioral Interventions and Supports (PBIS).

Contractual Arrangements:

When the IEP team determines that a student's academic needs cannot be met on site, the Academy will contract with another agency to provide those services. The Academy will continue to monitor such students' progress.

Child Find:

The Academy will provide a formal process for evaluating student response to scientifically research-based interventions, consisting of the core components of problem identification, problem analysis, applying research-based interventions, and progress monitoring. A non-discrimination statement will be included in all advertisements for enrollment.

Section 504

The Academy will comply with all provisions of Section 504 of the Rehabilitation Act.

Limited English Proficiency:

The Academy will provide English language development services for eligible LEP students who enroll, and LEP designation may not be a factor in the enrollment lottery procedures. The Academy will contract the provision of LEP services with providers who meet Idaho state requirements.

Gifted and Talented:

The Academy's accelerated curriculum and mission as they exist are perfectly suited to serving the needs of Gifted and Talented students. Special accommodations are made within the context of the individual classroom, allowing for teachers to challenge students according to their unique talents. The Academy will follow all rules and regulations addressing Gifted and Talented in Idaho code, 33-2001, 33-2003, and IDAPA 08.02.03.999.

Dual Enrollment (s):

According to Idaho Code 33-203(7), dual enrollment shall include the options of enrollment in a regular public school. Students from the Charter Academy shall be allowed to participate in dual enrollment options in the district of their residence provided that student meets eligibility requirements for that program, as specified in 33-203(7), Idaho Code. Opportunities for dual enrollment will be communicated to parents and students through ongoing group and individual conferences with the counseling staff, as well as daily announcements and monthly newsletters.

~~Dual enrollment courses may be taken through another accredited high school or through a postsecondary institution. The parents are responsible for all tuition and fees incurred for dual enrollment courses taken at post-secondary and private secondary schools.~~

It is the intent of the Academy to remain true to the mission statement and deliver the curriculum through highly skilled professional instructors. We will maintain a standard of academic excellence so that a diploma earned at the Academy has significant value. Therefore, classes taken through dual enrollment must meet the Academy standards for rigor and content, as determined by the Principal or his/her designee.

~~1. Courses taken through another high school.~~

Full-time Charter Academy students may take dual enrollment high school courses through another accredited high school during grades 9 through 12.

In most cases, courses taken at another high school while the student is enrolled full time at the Academy, including summer school courses, will not be accepted to meet core graduation requirements and will earn only elective credit at the Charter Academy. At the principal's discretion, the Academy may award credit for a core requirement if the class is needed to graduate and cannot be scheduled at the Academy.

All dual enrollment high school courses must meet the following requirements:

- a. The course is offered by a provider accredited by the organization that accredits Idaho high schools, or an organization whose accreditation of providers is recognized by the organization that accredits Idaho high schools;
- b. The state department of education has verified that the teacher is certificated by the state of Idaho and is qualified to teach the course;
- c. The parent or guardian registers the student for the course through the Charter Academy's normal registration process and the student's parent or guardian makes such enrollment requests no later than 30 days prior to the end of the term immediately previous to the one for which the student is enrolling, or no later than the end of the school year, in the case of a term ending at the end of the school year.

Unless previously approved, all grades earned and credits received for dual enrollment high school courses will be included on the Charter Academy transcript as elective credits.

Concurrent Postsecondary Enrollment:

~~2. Courses taken through an accredited post-secondary institution.~~

Idaho Code 33-203(8) specifies that courses may be taken through a postsecondary institution. The parents are responsible for all tuition and fees incurred for dual enrollment courses taken at post-secondary and private secondary schools.

The privilege of concurrent enrollment through an accredited postsecondary institute may be extended to students who have at least junior standing with a weighted cumulative GPA of 2.5 or higher.

The student must apply to the principal or designee on the approved form signed by the student and parent one month prior to the required enrollment deadline at the other institution. To assist in completing the master schedule, students will notify the principal by the completion of school (approximately June 15) of their intent to dual enroll the following fall.

All full-time students are required to complete at least one core requirement at the Charter Academy during their junior and senior years (core requirements include any courses in English, social studies, math, or science which meet graduation requirements). All concurrent credit courses must be approved by the principal or counselor with designated dual credits courses required to meet specific Charter Academy graduation requirements.

For every semester credit earned at or through a postsecondary institution, the student will earn half a credit at the Academy (e.g. four college semester credits equal two Academy credits). All classes taken outside the Academy will be designated as such on the student's transcript, and grades received by concurrent enrollment will not be included in the student's grade point average. It is the student's responsibility to provide the registrar with documentation of all earned concurrent enrolled credit in the academic year it is obtained. Seniors must provide this documentation by the end of May to ensure credits are in order for graduation.

Tab 4: Measurable Standards, Accreditation, and Accountability
Attainment of Skills and Knowledge:

Academy students are held to very high academic standards. Proficiency on state-mandated tests is the minimum level of expected achievement. Academy teachers are expected to set a high bar for student performance and construct tests that require students to demonstrate mastery. Students who fail to demonstrate command of the material will not be promoted to the next level. Instruction is designed to exceed all state standards; teachers are required annually to certify that they are knowledgeable of the standards, and that their instruction meets or exceeds the standards.

The Academy has been a five-star school since the inception of the star rating system in Idaho, and has achieved this feat by having not only the highest test scores, but exceptional growth. Teachers are expected and required to collaborate by subject area and grade level to ensure consistency in the application of standards and curriculum. Departments examine results to determine instructional issues and address those issues promptly, as well as on an annual basis.

The effectiveness of this model is evident in the consistently high performance of Academy students on all measures of academic performance. An independent longitudinal study found that Academy students experience exceptional growth, and that this growth is magnified the longer the students attend. (**Appendix G, “Longitudinal Assessment of Student Progress”**)

What will it take for a student to be successful at Coeur d’Alene Charter Academy?

The answer to the question is the same thing that enables one to become a pianist, poet, or professional athlete. There is no substitute for hard work! Diligence, perseverance, a refusal to quit, the desire to succeed, and an understanding of the necessity and dignity of labor are all qualities of a highly developed work ethic. We intend to encourage this quality in our students when they demonstrate this attitude toward their studies and highlight the need for those who do not. Coeur d’Alene Charter Academy recognizes that primary responsibility for developing the respect for work and willingness to put forth effort lies with the parents. A highly-developed work ethic is internal, a function of character. Academic achievement is easier for some and harder for others.

In our opinion, and that of many educators at the secondary and college levels, one of the most serious deficits in the preparation of students today is their inability to manage time effectively. For those young people who wish to assume responsible positions in business and academics, it is necessary to develop the skills of self-motivation and time management. We intend to teach our students that understanding and knowledge are available to most of us and made accessible by a combination of effort and time. Because of this, excessive hours spent in part-time jobs or play restricts the time at students’ disposal leaving them at a competitive disadvantage with their peers nationwide.

Our intended workload of approximately one to three hours outside the classroom seems stressful only when compared to the eroded standards we have become accustomed to; this is considered routine today in the better public and private schools worldwide. We happen to believe that the first business of a student is learning. Students who see their personal academic preparation as a full-time occupation gain a distinct advantage over those with whom they compete. Coeur d’Alene Charter Academy will develop students by increasing their capacity for work through a demanding curriculum that lays the foundation for future educational and professional success.

Measurable Student Educational Standards:

As mandated by Idaho Code 33-5209A, the Academy administration sets forth the following criteria for demonstrating accomplishment of mission-specific goals. These goals are intended to encourage and require that our program provide “value added.”

Academic Proficiency Goals: Students at the Academy will demonstrate grade-level proficiency as defined by the state of Idaho, and as measured by the state-adopted standardized test(s).

~~Metric: Academy students, in the aggregate, will perform at or above the state-established threshold to maintain at least a 4-star rating. The Academy will meet state standards for the percentage of students who achieve proficient or better on the state-adopted test(s).~~

~~Metric: The Academy will perform in the top quartile in the state of Idaho on the state-adopted test(s).~~

Goal 1: 90% of Academy students will score proficient or higher on state-adopted test(s).

Goal 2: The Academy will perform in the top quartile in the state of Idaho on the state-adopted test(s) as measured by mean score.

Student Academic Growth Goals: Students at the Academy will achieve growth targets as established by the state of Idaho, and as measured by the state-adopted standardized test(s).

~~Metric: At a minimum, Academy students in the aggregate will meet target growth rates as measured by the state-adopted test(s).~~

~~Metric: The Academy will demonstrate growth rates in the top 50 percent of all Idaho schools.~~

Goal 3: 90% of Academy students will meet target growth rates as measured by the state-adopted test(s).

Goal 4: The Academy will demonstrate growth rates in the top 50 percent of all Idaho schools as a percentage of students meeting state-established growth goals on state-adopted test(s)

College and Career Readiness Goals: Academy students will demonstrate college readiness by performing above the state average on college-entrance exams, such as the ACT and SAT.

Goal 5: 70% of Academy twelfth-graders will achieve “college ready” composite scores on college-entrance exams.

Reporting of Standards:

The Academy completes all required reports to the state and its authorizer, including ~~financial audits, annual reporting of student academic performance, and accreditation status,~~ and performance toward Measurable Student Educational Standards. In addition, the school produces a “School Profile” for all stakeholders and interested parties. This profile appears on the school’s website and is available upon request through the school office.

Methods of Measuring Student Progress:

Students at the Academy will continue to take all state-mandated tests, just like all public school students in Idaho. This will include the SBAC and/or the ISAT, as well as any other state-adopted or state-mandated testing instrument. All eleventh-graders take the PSAT/NMSQT, and have for many years, even before the state began paying for it. In addition, the Academy has long made it a practice to test all of its seniors with the SAT. As our mission is college-preparatory, these college-admissions tests are a crucial measure of our success in pursuing our mission. Every effort will be made to ensure maximum participation in mandatory testing. Our testing coordinator will track participation and ensure that those who miss school test days are allowed and provided a make-up test day. The Academy has consistently met and surpassed the state's requirement for test participation.

Measurement of Student Progress Toward Standards:

The Idaho Core Standards represent the minimum standards all students at the Academy will achieve in order to graduate. Student progress in meeting the state achievement standards will be measured with the SBAC or any other examination officially required by the State or federal government of all other public school students.

The Coeur d'Alene Charter Academy reserves the right to measure student progress with other standardized testing instruments.

Academy staff has undergone extensive training in the implementation of the Idaho Core Standards, and has in place a program for ongoing professional development to ensure that our teachers understand and effectively apply the standards. Our program has been used as an exemplar at the state level.

The Academy maintains graduation requirements that exceed state requirements. Requirements include two years of foreign language, four years of math, and four years of history. Academy students must earn a minimum of 46 credits to graduate.

Middle level credit advancement requirements:

The Academy has developed clear requirements for middle-school students to advance. These requirements address both individual classes and grade-promotion criteria. In short, students will not progress to the next level in a sequence if they fail a class. In addition, students must pass a majority of their core classes in a given grade and be on target to graduate with their class before they will be promoted to the next grade level. This plan was submitted to, and approved by, the State Department of Education.

Accreditation:

The Academy is accredited for grades 9-12 through Northwest Accreditation Commission (NWAC)/AdvancED. The Board will comply with all accreditation standards established by the state or regional accreditation agency. The Academy completed its five-year accreditation visitation in April of 2012 with high marks and has maintained accreditation requirements since. **(Appendix H, "Accreditation Certificate")** The Academy will continue to participate in annual accreditation meetings, complete annual updates and ongoing improvement, as well as conduct site visitations as mandated by the state and the current accreditation agency. Both administrators have proven understanding of accreditation requirements by participating in site visits at other schools.

Accountability and School Improvement:

The founders, board, and administration of the Academy firmly believe that an essential element of the charter school movement is the risk of closure for any charter school that fails to demonstrate “value added,” or, at a minimum, “value neutral” results. In the event that the Academy does not meet state achievement goals or progress over time, a team comprised of the principal, staff, Board of Directors, and authorizer representative and any other additional inside/outside technical assistance will meet to determine whether the school should be closed or a plan should be developed to address student achievement.

It will be the responsibility of this team with the assistance of the authorizer, to monitor the implementation of any improvement plan for improved learning and teaching and to continue to provide feedback and recommendations for strengthening ongoing student achievement.

The Academy’s administration will attend pertinent State Conferences and subscribe to the SDE weekly e-newsletter to stay apprised of State requirements and policy changes.

If the Academy is required to implement a Turnaround Improvement Plan, the Academy Board will work with an independent consultant to determine the most appropriate staffing model.

Tab 5: Governance Structure, Parental Involvement, Audits

Governance Structure:

Coeur d'Alene Charter Academy, Inc. is a non-profit organization organized and managed under the Idaho Nonprofit Corporation Act. **(Appendix A, “Articles of Incorporation,” and Appendix B, “Bylaws”)** The Board of Directors will be the public agents who control and govern the charter school. In addition, The Board of Directors shall be responsible and ensure that the school is in compliance with all applicable federal and state education standards, all applicable federal and state laws, rules, regulations, and policies, as well as the terms and conditions of the charter. **(Appendix I, “Organizational Chart”)**

The Board of Directors will entrust the daily operations of the school to the Principal. The principal shall be directly responsible for implementing the school’s academic program, and attaining the stated objectives of academic achievement. The principal shall provide educational leadership designed to nurture a strong relationship among teachers, students, parents, and the community. In addition, the principal shall be responsible for hiring, evaluating and terminating classified staff. The principal will observe, evaluate and recommend action to the board regarding the hiring, evaluation and termination of certified staff. The principal is responsible for managing the facilities and creating and maintaining a school climate that is disciplined, orderly, and conducive to learning.

The Board of Directors meetings will follow open meeting laws, and public records law, keep accurate minutes, and make the minutes available to the public, according to the bylaws of the charter school.

The Academy will comply with all regulations to ensure that the school meets the terms of its charter and complies with applicable laws. The regulations address performance monitoring through annual school accreditation reports and annual reporting on educational goal attainment.

Idaho law requires charter schools to submit to their authorizer an annual report that contains a fiscal ~~and programmatic~~ audit, a report on student progress based on the school’s identified educational standards, and a copy of the school’s accreditation report. It also requires charter schools to comply with the same financial reporting requirements as school districts.

Governance Capacity:

Academy bylaws dictate that the Board of Directors be comprised of representatives from three groups: educators, members of the public, and Academy parents. Efforts are made to maintain roughly equal representation among these groups. The board is not elected, but self-perpetuating, to ensure continuity and adherence to the school’s mission.

According to the Articles of Incorporation (Appendix A), the number of Directors shall be no fewer than three (3) and no more than fifteen (15).

Governance Process:

Board members serve a three-year term, which expires on November 1. There are no term limits. A process is in place to remove a board member. The process for vetting a potential board member involves soliciting community members from the target sub-population (parents, public, educators) and then arranging interviews between the candidates and the school staff, and then between the candidates and representatives of the board. Once a candidate is approved by both the staff and the board, the candidate is invited to join the board. A majority vote in open session results in the appointment of a new board member.

Board Training:

Members of the board, in cooperation with administration, have produced a “primer” for new board members to facilitate their assuming of board member duties and procedures. Each member of the board is provided a copy of *Charter School Board University*, published by the National Charter Schools Institute, and is encouraged to pursue further training as made available by the State Department of Education, Idaho School Boards Association, the Idaho Charter School Network or other agency. In addition, the at least one member of the Board is encouraged to attend the annual State Charter School Conference with the Principal.

The Academy’s Board of Directors adheres to “The Coeur d'Alene Charter Academy Code of Ethics for Board Members.” All members sign this document upon joining the board, signifying their agreement to uphold the Academy’s ethical standards. **(Appendix P, “Board Ethics”)**

The board and its members will conduct a self-evaluation at least annually at its “annual meeting” in June, using the adopted evaluation forms. (Appendix Q, “Board Self-Evaluation”)

Parental Involvement:

The Board will establish policies to encourage parental involvement. The process to ensure parental involvement may include, but not be limited to:

- Parents receive written materials at the beginning of each school year.
- Parents are encouraged to attend parent-teacher conferences each year.
- Parents are asked to complete a survey during the school year, soliciting input on the academic program, school environment, and the school’s progress.
- Parents are encouraged to participate in numerous events and activities.
- ~~Parents are encouraged to participate in~~ The Parent Teacher Organization (PTO) offers parents the opportunity to volunteer for school projects, programs, and committees.
- Parents are encouraged to attend and participate in the Board of Directors’ monthly board meetings.
- Parents are encouraged to provide an appropriate learning environment at home for study.
- During new-student orientation, the Principal provides recommendations for establishing home support and fostering student success.

The Academy does not utilize parent volunteers within the classroom, nor for handling of any student records. To do so affects the dynamics of the classroom and compromises the confidentiality of student records.

Parents are encouraged to communicate regularly with the school. In turn, the school and the PTO will regularly communicate with the parents.

Audits and Annual Reporting:

The Academy undergoes a financial audit annually, conducted by a qualified, independent CPA. A copy of the fiscal audit is submitted to the SDE, as well as their authorizing body, which is required by the IC33-701 (6) (as required by Idaho Code 33-5210 (3)). ~~The Public Charter School Commission may choose to do an independent audit at the Commission’s expense. An independent audit may be performed as specified (annually) or at such time as revocation of the charter may be initiated.~~

The Academy will comply with all financial reporting requirements, including those stipulated in Idaho Code 33-701. The Academy will ensure fiscal transparency by maintaining a page on the school website that meets or exceeds all code requirements for public access to financial transactions.

Tab 6: Employee Requirements

Qualifications and Certification:

Employment practices shall be governed by the relevant laws of the State of Idaho. These laws include, but are not limited to Idaho Code Sections 33-513 through 33-518, and sections 33-130, and 33-5205 (3) (g) as those sections are now enacted and as they may hereinafter be amended, and the current and future rules of the State Board of Education specifically pertaining to public charter schools.

These practices include but are not limited to hiring, dismissal, contracts, grievance procedures, certification, criminal history check, and personnel records. ~~Educational experience of certified teachers will accrue for service in a charter school as defined by Department of Education IBEDS rules.~~

~~Full-time staff will meet or exceed qualifications required by state law. Staff will be required to possess knowledge and experience consistent with the philosophy, mission, and expectations of this petition.~~

The Academy will hire teachers who possess appropriate certification and meet the highly qualified standards as set by the State of Idaho for both new teachers and teachers who are not new to the profession. All teachers of core academic subjects, including special education teachers, must additionally demonstrate subject matter competence in each core academic subject taught.

The administration will make recommendations to the Board of Directors for approval of instructional staff. Each professional staff member (teachers and administrators) will be on a written contract approved by the Superintendent of Public Instruction according to 33-5206(4).

All employees and volunteers will undergo background checks according to statute.

The Academy will not discriminate on the basis of any criteria prohibited in federal and state mandates.

All substitute teachers must submit to a criminal history check before substituting at the Academy.

Coeur d'Alene Charter Academy's Principal will ensure that the school's employees understand and are able to implement the school's vision upon hiring and through in-service training. All employees will undergo annual performance reviews according to state code.

All employees will receive orientation to, and be responsible for upholding, the Code of Ethics for Idaho Professional Educators. Suspected violations will be reported to the Professional Standards Commission.

Teacher Evaluation:

The Principal and Vice Principal conduct a minimum of two classroom evaluations of each teacher every year, as required in code. Administrators have had or will have received training in the Danielson Framework for Teaching Excellence. The evaluation instrument is aligned with the Danielson model. **(Appendix QT, "Teacher Evaluation Instrument")**

The Academy follows all requirements for working with underperforming teachers, as well as ensuring due process rights as appropriate.

Professional Development:

The Academy provides in-house training on curricular issues, using its own staff. An example would be the teacher-led workshops on autism-spectrum students, use of online resources like Moodle and Blackboard, or writing rubrics. With a vast array of expertise within the school walls, outside training is rarely accessed; it is, however, encouraged for those who wish it. Ongoing professional development occurs throughout the year. ~~Charter Academy staff are expected to provide training to their peers whenever possible.~~—The Academy has adopted a comprehensive Professional Development Plan that integrates technology, best practices, and Core Standards. (Appendix R, “Professional Development Plan”)

Administrative Evaluation:

The Administration is evaluated annually by staff, parents, students, and supervisors, using a state-approved process (**Pending**)

Health and Safety:

The Academy’s Board and administration are dedicated to maintaining a school climate where students, teachers, and visitors feel safe, nurtured, and confident. This culture is achieved by maintenance of facilities, ongoing discussion and training of professional and classified staff, consistent enforcement of discipline policy.

The Charter Academy buildings will be inspected as provided in the Idaho Uniform School Safety Codes (ref. IC Title 39 chapter 80). Following an annual inspection, the charter school shall within 30 days, (1) correct any deficiencies in the inspection report, or (2), if the corrective action requires structural modification, file a written plan with the inspecting agency for the correction at the beginning of the following school year. Coeur d’Alene Charter Academy will comply with all applicable provisions and procedures as outlined in Idaho Code for the health and safety of its staff and student body. The general safety and health standards as outlined under the provisions of the educational occupancies guidelines furnished by the State Department of Education shall apply. (Appendix E, “Facilities Inspection”) The school shall ensure services are provided for adequate record keeping of immunization and health-related services.

To ensure the safety of our employees and students, the Academy will comply with the following health and safety procedures.

1. Conduct criminal history checks for all employees in compliance with Idaho Code 33-130. This requirement is a condition of employment.
2. Require that all students have proof of immunization or have a written parental waiver and have a birth certificate or other identification before being enrolled
3. Require that all visitors sign in at the office and receive and wear a visitor’s pass when visiting the school buildings.
4. Provide for inspection of the facility in compliance with Section 39-4130 of Idaho Code. Adopt policies to meet all required city, state, and federal health, accessibility, safety, fire, and building codes for public schools. Fire and safety officials using the same guidelines for all public schools will inspect the facility.
5. Adopt and implement, where appropriate, policies regarding health, safety and risk management policies, unless otherwise written and adopted by the Board of Directors.

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6. Contact law enforcement in the event of suspected use or possession of controlled substances or weapons.

Policies will be incorporated as appropriate into the school's student and staff handbooks and will be reviewed on an ongoing basis in the schools' staff development efforts.

The Academy will follow all the Idaho Content Standards for health and physical education.

School Discipline:

All teachers are empowered to maintain discipline in their classrooms. Protocols include establishing clear expectations for student behavior and consistent sanctions for noncompliance. Students will not be allowed to practice behavior that endangers others or causes a disruption to the teaching or learning process. Violations will result in penalties ranging from refocus to referral to administration. Any issues sufficient to merit a detention or referral will result in the teacher or administrator contacting the student's parent.

The discipline model employed by the Academy is built on respecting the ability and rights of the individual classroom teacher; just as there are many different teaching and learning styles, different parenting styles, and different management styles, there are many ways to maintain classroom discipline. To enforce uniform practices across a diverse teaching staff is to deny these obvious differences and violate the Academy's tenet of respecting professional practices. Therefore, the Academy does not have a school-wide "system" in place, save for the expectation that teachers will manage their classrooms and remove disruptive students to the Principal or Vice Principal's office. The threshold for removing a student from the classroom is as varied as the backgrounds and personalities of the teachers employed at the Academy.

Disciplinary Consequences:

Discipline actions and consequences for violations of school rules, regulations, and procedures include, but are not limited to, the following:

- Student conference with principal
- Loss of privileges
- Detention
- Phone call to parent
- Letter sent to parent
- Student and parent conference with Principal
- Suspension from extracurricular activities
- In-school suspension
- Out-of-school suspension
- Referral to Counselor or Student Specialist
- Recommendation to Board for Expulsion

The Principal and Vice Principal determine appropriate consequences for infractions

Suspension Policy

Students will be suspended for one to three days as deemed appropriate by the school administration for offenses that interfere with the learning of other students.

Students will be re-admitted to class once a parental conference with the Principal has been conducted. The Principal, with the administrative team, will design a program for the student to follow upon re-admittance. With each discipline referral thereafter, days of suspension will be increased by one day, until a maximum of five days has been reached. At that time, the student will be referred to the Board for consideration of permanent expulsion since the student is demonstrating a lack of commitment to the values of the established learning community and/or is habitually disrupting the learning of others.

Expulsion Policy

Board may deny attendance at the Academy by expulsion of any student who is a habitual truant, or who is incorrigible, or whose conduct, in the judgment of the Principal or Board, is such as to be continuously a discipline problem, or who may be harmful to the other students. The Governing Board shall have the right to permanently expel students for disciplinary or attendance reasons. In the event of an expulsion, the Board and administration will conform to all requirements regarding notification, representation, hearings, and documentation.

Any disciplinary issue that results in administrative action will, at a minimum, result in parental contact. If the issue involves possible illegal activities, administration will contact law enforcement.

Suicide Prevention:

The Academy's staff receives a refresher course annually in identifying and reporting of suicidal tendencies among the student body, as well as methods of talking with students in crisis. The online resource "SPAN Idaho" is used in these trainings to facilitate presentation and to ensure that those who deal with students most closely (the teachers) are familiar with the resource. Two trained counselors serve as the primary resource for teachers and students regarding suicide-related issues, and are responsible for facilitating intervention and postvention.

Internet Use Policy:

The Academy has developed and adopted a comprehensive internet use policy, to which students and their parents must agree before being allowed access to school technology. (**Appendix K, "Student Acceptable Use"**)

~~Public Employees Retirement System~~

Employee Benefits:

All qualified Coeur d'Alene Charter Academy personnel will be covered by and subject to the Public Employee Retirement System of Idaho, health insurance, Federal Social Security and Medicare, federal and state employment taxes, unemployment insurance and worker's compensation insurance in accordance with applicable Idaho Codes.

Transfer Rights:

~~Employees of the Academy are not employees of the Coeur d'Alene School District. They may apply to teach in any School District. Teachers at the Academy will not be eligible for an in-district transfer to another school within the Coeur d'Alene School District.~~

Coeur d'Alene Charter Academy is its own Local Education Agency (LEA). No employee transfer rights apply between The Academy and any other school district.

Collective Bargaining:

The Academy's staff and employees will be a separate unit for purposes of collective bargaining.

Written Contract:

All teachers and administrators will be on a written contract as approved by the state superintendent of public instruction. All employees will undergo performance reviews according to state requirements.

Tab 7: Admissions, Discipline, Student Policies

Enrollment Capacity:

The Academy's beginning enrollment in 1999 was approximately 200 in grades 7-10. In subsequent years, grades 11 and 12 were added, and then grade 6. Enrollment capacity is 812 in the current facility, with no expectation that the school will expand or relocate. ~~It is expected that the enrollment caps in individual grades may fluctuate to accommodate "bubbles" or shortfalls from year to year, but the 812 overall cap will remain intact.~~

For purposes of the enrollment lottery, the Academy's board of directors will establish overall and per-grade enrollment caps on an annual basis. The board will set these caps no later than two (2) months before the school's lottery application deadline and will post them on the school's website within five (5) days of the vote that establishes the annual caps.

Admission Procedures:

The Academy does not discriminate against students of a particular race, color, national origin, sex or disability* and will abide by the following admission guidelines. ~~for full-time students. Full-time students are those who take a minimum of four classes per semester at the Academy.~~

1. The board establishes ~~total number of students per each grade level.~~ enrollment caps for each grade level and an application deadline.
2. ~~Children of Academy founders, and full-time returning students and their siblings, and children of full-time employees of the Academy seeking full-time enrollment will be accommodated provided returning students complete course registration forms by the deadline indicated and founders' children and siblings of returning students, and children of full-time employees of the Academy apply by the second Friday in March. —~~
3. ~~Applicants in district 271 shall be given priority, followed by applicants outside district 271 but within Kootenai County, followed by applicants residing outside Kootenai County. At the close of the enrollment period (the second Friday in March), where the number of applicants residing within district 271 exceeds the number of openings for a particular grade level, only those applicants within district 271 will be entered into a lottery. Those applicants in the lottery who were not admitted will be placed on a waiting list in the order that their names were drawn from the lottery. Applicants who applied within the enrollment period who live outside district 271 but within Kootenai County will then have their names put into a lottery and placed on the waiting list in the order that their names are drawn. Following this, all other applicants who applied within the enrollment period will have their names put into a lottery and will be placed on the waiting list in the order that their names are drawn. Thereafter, all students who apply after the second Friday in March will be placed on the waiting list based on the date and time the application is received, regardless of the student's area of residence.~~
4. ~~Full-time applicants will take priority over part-time applicants (those requesting fewer than four classes per semester at the Academy) for admission purposes.~~
5. ~~Siblings of newly accepted full-time students who are seeking full-time enrollment will be accommodated provided applications were received by the second Friday in March.~~
6. ~~In addition to submitting an application and as part of the application process, a parent is required to meet with the Academy's principal or designee to discuss the school's mission and expectations. This~~

meeting must take place before an accepted student can complete the registration process.

7. The enrollment period for the upcoming academic year will be announced in local newspapers, on the Academy web site, and in the Academy newsletter as appropriate.
8. All applicants will be notified by mail regarding acceptance. Enrollment procedures and forms must be completed by the date specified in the acceptance letter or the applicant will lose his/her space, allowing an opening for the next person on the waiting list. If a new student is unable to attend school within a specified number of days from the start of the year/semester for which he/she was accepted, admission will be denied and the student will need to reapply for a future opening.

2.If capacity is insufficient to enroll all pupils who submit a timely application for the subsequent term, then preference shall be given in the following order:

- a. First, for students returning to the Academy;
- b. Second, children of Academy founders and children of full-time Academy employees;
- c. Third, to siblings of pupils already enrolled at the Academy;
- d. Fourth, to applicants residing within the primary attendance area;
- e. Fifth, by random lottery.

Lottery Process:

At the close of the enrollment period (the second Friday in March), where the number of applicants residing within the primary attendance area exceeds the number of openings for a particular grade level, only those applicants from within the primary attendance area will be entered into a lottery. Those applicants in the lottery who were not admitted will be placed on a waiting list in the order that their names were drawn from the lottery. Applicants who applied within the enrollment period who live outside the primary attendance area will then have their names put into a lottery and placed on the waiting list in the order that their names are drawn. Thereafter, all students who apply after the second Friday in March will be placed on the waiting list based on the date and time the application is received, regardless of the student's area of residence.

Enrollment:

All applicants will be notified by mail regarding acceptance. ~~Enrollment procedures and forms must be completed.~~ Those admitted must accept their spot in writing by the date specified in the acceptance letter or the applicant will lose his/her space, allowing an opening for the next person on the waiting list. If a new student is unable to attend school within a specified number of five days from the start of the year/semester for which he/she was accepted, admission will be denied and the student will need to reapply for a future opening.

*The Coeur d'Alene Charter Academy does not discriminate on the basis of disability in our admission policy, or in providing access to programs or activities to students who, with or without special education or related aids and services, are able to meet the essential standards of the Academy. Students receiving special education services through IDEA or section 504 accommodations will be held to the same academic and discipline standards as other students within the scope of the applicable federal and state laws.

Part-time Students: The Academy does not discriminate against students of a particular race, color, national origin, sex or disability* and will abide by the following admission guidelines for part time applicants. Part time enrolled students are those who take less than four classes per semester at the Academy.

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1. ~~Even after a grade level has reached its allotted number, a student applying for part-time enrollment in that grade can be enrolled in one or more classes depending on space available (e.g. band could accommodate a larger number of part-time enrolled students than other classes).—~~
 2. ~~At the close of the enrollment period (no later than three weeks before the start of school), where the number of part-time applicants exceeds the number of openings for a particular grade level and/or course, a lottery will be conducted and a separate waiting list will be maintained. Applicants in district 271 shall be given priority, followed by applicants outside district 271 but within Kootenai County, followed by applicants residing outside Kootenai County. At the close of the enrollment period, where the number of applicants residing within district 271 exceeds the number of openings for a particular grade level and/or course, only those applicants within district 271 will be entered into a lottery. Those applicants in the lottery who were not admitted will be placed on a waiting list in the order that their names were drawn from the lottery. Applicants who applied within the enrollment period who live outside district 271 but within Kootenai County will then have their names put into a lottery and placed on the waiting list in the order that their names are drawn. Following this, all other applicants who applied within the enrollment period will have their names put into a lottery and be placed on the waiting list in the order that their names are drawn. Thereafter, all students who apply after the enrollment period has closed will be placed on the waiting list based on the date and time the application is received, regardless of the student's area of residence.—~~
 3. ~~Student's entering the Academy as part-time do not fall under the priority enrollment for the following year. A new application needs to be completed each year and will be processed as indicated above.—~~
 4. ~~In addition to submitting an application and as part of the application process, a parent is required to meet with the Academy's principal to discuss the school's mission and expectations. This meeting must take place before an accepted student can complete the registration process.—~~
 5. ~~The enrollment period for the upcoming academic year will be announced in local newspapers and the Academy newsletter as appropriate.—~~
 6. ~~All applicants will be notified by mail regarding acceptance.—~~

~~*The Coeur d'Alene Charter Academy does not discriminate on the basis of disability in our admission policy, or in providing access to programs or activities to students who, with or without special education or related aids and services, are able to meet the essential standards of the Academy. Students receiving special education services through IDEA or section 504 accommodations will be held to the same academic and discipline standards as other students within the scope of the applicable federal and state laws.~~

~~**Exchange Students:** The Coeur d'Alene Charter Academy will accept exchange students based on the following:~~

1. ~~In order to place an exchange student at the Coeur d'Alene Charter Academy, an agency must be listed in the most current Council on Standards for International Educational Travel Advisory List (CSIET).~~

- ~~2. All exchange students will be enrolled as 11th grade students and are expected to attend the Academy for the entire school year.~~
- ~~3. No more than four (4) exchange students will be accepted each year. The four openings provided for exchange students will be in addition to the Board approved enrollment numbers for the 11th grade and as such will not reduce the number of 11th grade openings.~~
- ~~4. No more than one exchange student will be accepted per country, per year, unless the four spots reserved for exchange students have not been filled by June 1.~~

Application and Acceptance

~~The local representative of a sponsoring agency shall submit a written request for an exchange student opening by the second Friday in March. No more than one spot may be requested per agency until after the second Friday in March. If more than four agencies are vying for the exchange spots available, a lottery will be conducted and a waiting list initiated. If openings remain after the second Friday in March, a local representative may submit a request for an additional exchange spot and these will be granted on a first come first served basis. Once the four spots have been reserved, any additional requests will be placed on a waiting list based on the date and time the request is received.~~

~~If an agency is not able to use its placement slot, the local representative should contact the Academy as soon as possible.~~

~~All local representatives who applied for exchange spots will be notified after the second Friday in March as to whether or not they have secured a placement spot. Once secured, the local representative has until June 1 to submit an application on behalf of the exchange student and meet the requirements as outlined below.~~

~~If the local representative fails to provide the information required by June 1, the spot will be awarded to the next agency on the waiting list. In the absence of a waiting list, applications will be accepted on a first come, first served basis, regardless of a student's country of residence and acceptance awarded provided the requirements below are met.~~

Requirements for Foreign Exchange Students Enrollment:

~~The Coeur d'Alene Charter Academy will accept exchange students based on admit foreign exchange students up to the established enrollment cap in the eleventh grade, if the local exchange program representative provides the Academy with the following:~~

- ~~✓ Proof that the student has the English proficiency needed to function at the Academy, demonstrated by submitting a recent writing sample and receiving a rating of 48 or higher on the SLEP or other equivalent assessment.~~
- ~~✓ A complete transcript of the student's high school grades, with an English translation. If an application is submitted prior to completion of the student's current school year, the student's sponsoring organization must provide an additional translated transcript reflecting final grades for the current school year as soon as possible.~~
- ~~✓ The necessary medical history, including any medical/physical restrictions and a recent physical exam with proof of required immunizations.~~

In addition to submitting an application and as part of the application process, one of the host parents is required to meet with the Academy's principal to discuss the school's mission and expectations. This meeting must take place before an accepted exchange student can complete the registration process.

It is the local representative's responsibility, in conjunction with the host family, to be aware of the Academy's start and end dates, and ensure the exchange student has met with the principal, completed registration and paid any applicable fees prior to the first day of school. Exchange students are expected to be in uniform on the first day of school.

Exchange students cannot take classes on a non-credit or audit basis. They are required to do all the work and take all of the tests assigned in each class.

It is the responsibility of the sponsoring organization to provide tutors and/or the necessary assistance required to help exchange students meet acceptable standards.

Exchange students living with host families who have students enrolled at the Academy will not be regarded as siblings.

Exchange students and host families are required to adhere to the policies and regulations of the Academy.

An exchange student will not be allowed to return for a second year.

Enrollment Opportunities:

Enrollment opportunities at the charter academy will be announced at least 4 weeks in advance of the closing date of an enrollment period. Announcement of opportunities will be published in local newspapers, in the school's newsletter and on the school's web site. In addition, the Academy Board of Directors will publish as part of their monthly meetings any consideration of enrollment opportunities.

Public School Alternative:

Because the Academy is a school of choice located within an established public school attendance zone, the alternative to attending the Academy is for students to attend their default public school.

Denial of Attendance:

Coeur d'Alene Charter Academy is committed to a safe learning environment. Student expectations for appropriate behavior are high and will be communicated to both students and parents through the student handbook and upon enrollment.

The Academy will deny attendance to students who pose a continuous disruption of school discipline or instructional effectiveness, has a detrimental influence on the health and safety of other students, or who has been expelled from another school, in accordance with Idaho Code 33-205.

Students may be denied attendance to the charter school for any of the following reasons:

- Being a habitual truant
- Being deemed incorrigible by the school Principal
- Being deemed by the Board of Directors to be disruptive to the school for disciplinary reasons
- Being detrimental to the health and/or safety of other students
- Being expelled from another district

The administration and Board will follow all legal requirements of Idaho Code 33-205 related to the process of written notice, terms of denial, hearings, representation, and all other matters.

Student Handbook:

The Academy has developed and continuously updates a student handbook, which is distributed to students and posted on our website to ensure accessibility. (**Appendix L, “Student Handbook”**)

In addition, the Academy makes available a School Profile for prospective students, curious community members, and post-secondary institutions. (**Appendix M, “School Profile”**)

Tab 8: Business Plan, Transportation, School Lunch

Business Plan:

Business Description:

The Coeur d'Alene Charter Academy is an educational institution organized and managed under the Idaho nonprofit corporation act. The Board of Directors of Coeur d'Alene Charter Academy shall be deemed public agents authorized by the Idaho Charter School Commission to control the charter school.

~~The Coeur d'Alene Charter Academy maintains financial records that conform to generally accepted accounting principles of the United States of America and the State of Idaho. We will continue to do so. As required by the State of Idaho, we submit an annual independent financial audit report; an IFARMS report; all other required supplemental reports; and, the required monthly financial statements to our Board of Directors. Our statements reflect the standards established by GASB (Governmental Accounting Standards Board). In our 15 year history there have been no exceptions, misstatements or other conditions that necessitated disclosure by our independent auditors. We will continue to maintain this standard of financial reporting in order to inform all stakeholders of our financial condition and provide assurance that we are a financially viable institution.~~

Marketing Plan:

The Academy will advertise enrollment periods in local newspapers and Chamber of Commerce publications, on our website, and on our street-side reader board. All of these but the newspaper are available free of charge, and are therefore accessible to the general public, including low-income community members. After many years of successfully serving the community, we do not plan to do extensive marketing, relying more on word-of-mouth advertising. Waiting lists in recent years indicate that the community is aware of the Academy.

Publicizing school successes is also an effective form of marketing. The Academy will maintain a presence on social media, including our school website, facebook, and twitter, ensuring that followers and curious media users have the opportunity to gain an understanding of our programs and keep abreast of Academy news, deadlines, and issues.

Board Members

Management Plan:

The Academy Board of Directors is comprised of community members, educators, and Academy parents. We take some effort to ensure a variety of background experiences, as well. Our current board is comprised of a lawyer, the manager of a local business, a retired teacher, a stay-at-home mother (formerly an oncology nurse), and an engineer. **(Appendix N, "Board Resumes")**

The Board is responsible for forming and adopting policy, as well as supervising the Principal and business manager. They are the ultimate authority in the hiring and dismissal of certified staff, generally acting on the recommendation of the Principal.

The Principal answers to the Board and supervises the certified staff, as well as his/her administrative assistant. He or she is responsible for the day-to-day operations of the school, including maintaining the academic program and ensuring a safe learning environment. He or she also bears primary responsibility for school communications with the media, State Department of Education, and the community.

The Business Manager answers to the Board and supervises the support staff and custodial staff. He or she manages the school's finances and the physical plant, making recommendations to the Principal and the Board on wide-ranging issues related to these responsibilities.

The Vice Principal answers to the Principal and supervises his or her administrative assistant. He or she also serves as the Activities Director, planning and managing all extra-curricular and co-curricular activities; in this capacity, he or she supervises all coaches and activity advisors. The Vice Principal assists the Principal in carrying out his or her duties and assumes the role of Principal when the Principal is absent from the building. (See Appendix I, "Organizational Chart")

Financial Oversight Plan:

The Coeur d'Alene Charter Academy Board of Directors employs a CFO/Business Manager with a BA degree in Accounting/Business Administration to provide appropriate, qualified fiscal management of all Academy business. Policies and procedures are promulgated by the CFO and approved by the Board in an open, monthly meeting, wherein the CFO provides a clear report of all financial matters and answers all questions from the Board. The CFO provides an annual review of legislative action during the legislative session. New policies and procedures are brought to the Board in order to maintain school policy in compliance with any State laws that may require it. All policies necessary for detailed and complete maintenance of financial records are in place and conform to generally accepted accounting principles of the United States of America and the State of Idaho. The CFO will make all records available for an annual independent financial audit report; produce an annual IFARMS report; all other required state supplemental reports; and, the required monthly financial statements to our Board of Directors. All appropriate statements will reflect the standards established by GASB (Governmental Accounting Standards Board). We will continue to maintain this standard of financial reporting in order to inform all stakeholders of our financial condition and provide assurance that we are a financially viable institution.

In our 15 year history, there have been no exceptions, misstatements or other conditions that necessitated disclosure by our independent auditors. We will continue to maintain this standard of financial reporting in order to inform all stakeholders of our financial condition and provide assurance that we are a financially viable institution.

Fundraising and Grant Writing:

The Academy has developed an annual cycle for major fundraising activities to supplement its primary funding source. In addition to in-house fundraising efforts, the Academy has contracted with a professional grant writer in the past, with little success. We continue to seek out grant opportunities as appropriate, and to work through the state's Charter School Network to develop new funding streams.

Transportation:

The Academy does not provide transportation services to its students. As a school of choice, our practices are consistent with those of ~~the local district policy of not providing transportation to students who choose to attend any school other than the public school to which their zoning would send them~~ other public schools that students might choose to attend other than those for which they are zoned. In the event that a special-needs student's IEP require transportation, we will ensure that transportation is provided, according to state and federal law.

At registration time, families are informed of the limited public transportation available. In addition, the PTO assists families in finding workable carpools to assist with transportation difficulties.

No plan is in place to offer or consider offering transportation in the future.

Food Service:

Like many other charter schools, the Academy lacks the facility to provide food service and therefore does not participate in the federal hot lunch program. As an LEA, the Academy solicits data from families regarding Free and Reduced, but with limited response. Our active parent organization does arrange to make lunches available through contracts with independent local providers. The vast majority of our students provide their own lunches. The Board does not have plans to consider offering a lunch program.

Tab 10: Business Arrangements, Community Involvement, School Choice

Purchased Services

Business Arrangements:

As with any business that has successfully grown over 15 years, we have a vendor list of several thousand business arrangements. A brief list of those companies follows:

Banking

We have outstanding banking relationships with four institutions: Mountain West Bank, Washington Trust, Inland Northwest Bank, and Bankcda. Our current investment, checking and loan needs are being met by all four banks.

Construction trades

The school has done three major remodel jobs, two new projects, five modular building projects and several smaller jobs. These projects have included some of the following firms: Miller-Stauffer Architects, Scott Rice Architects, Northwest Engineering, Shelter Associates, Ginno Construction, Small's Construction, CDF Landscaping, and others.

Supplies/Equipment

Interstate Office Supply, Staples, Office Max, CDW-G, InSight, Fred Meyer, Costco, Caxton, Follett, McGraw-Hill, Pearson, Barnes and Noble, Hastings, Amazon, Walter Nelson, Lowes, Neopost, Ricoh, and others.

Services

Advanced Benefits, Blue Cross of Idaho, Idaho School District Council, Avista, Kootenai Electric Co-op, Charles Dodson Attorney, Anderson Brothers CPA, Magnuson-McHugh CPA, TimeWarner, Coeur d'Alene Press, Herff Jones, Commercial Printing, Walsworth, AlSCO, Spokane Uniform House, Columbia Electric Supply, Moon Security Service.

The Academy will contract for Special Education services as necessary. The Academy faithfully fulfills all requirements for serving special-needs students, using properly certified personnel. We will secure the services of such personnel to provide services on an as-needed basis annually. We have positive working relationships with other area charter schools, and may, as a group, retain a Special Education specialist.

We maintain ongoing arrangements with North Idaho College to provide enrollment options for our students, including classes at the college campus and classes taught by Academy teachers.

Community Involvement:

St. Vincent De Paul has recognized the Academy as the largest single donor to its annual holiday food drive. Each year, Academy families contribute between 1.5 and 2 tons of food to this cause.

The Academy participates annually in the *Festival of Trees*, a holiday community fundraiser for Kootenai Medical center, by sending its choirs to entertain audiences.

Academy administration maintains a membership in the Sunrise Rotary, which provides annual scholarships to our seniors and names a "Student of the Month," recognizing top Academy juniors and seniors and providing a showcase of our talented students.

The Academy's Jazz Band provides entertainment one Thursday every month at *The Fedora*, a local restaurant.

The Principal has been invited to speak before numerous organizations, including Kiwanas, Sunrise Rotary, Kootenai County Republicans, Kootenai County Democrats, Reagan Republicans, Pachyderm Club, Hayden Lake Rotary, and Leadership Coeur d'Alene, to name a few.

School Choice:

The Academy maintains membership in the Idaho Charter School Network, which advocates for school choice throughout the state. Two Academy administrators have served on the executive board of ICSN.

Academy administration has testified numerous times before the Idaho legislature in support of school choice and related issues.

Administration cooperates with other area charter schools to offer support and to identify shared concerns.

The Principal has been invited numerous times by the Montana Family Foundation to testify before the Montana legislature in support of charter school legislation. This included a one-hour exclusive presentation to members of both chambers as an expert.

The Academy offered its entire high school core curriculum via the Idaho Education Network (IEN) in support of the state Superintendent's initiatives and school choice.

Academy students are allowed numerous dual enrollment and concurrent enrollment opportunities, including IDLA, IDEA, and North Idaho College.

Termination:

In cases of termination, the Governing Board of Coeur d'Alene Charter Academy is responsible for the dissolution of the business and affairs of the school. Coeur d'Alene Charter Academy will fully cooperate with the authorizing body for the dissolution, complying with established processes and policies of the Charter School Commission and the state of Idaho. All personnel records will be sealed and returned to employees using all available means to determine current addresses.

All records of students will be immediately transferred to ~~the district of their residence~~ Coeur d'Alene School District 271. Appendix U, "Student Records Agreement") All students will receive written notice of how to request a transfer of student records to a specific school. ~~Coeur d'Alene Charter Academy will accommodate student record requests from schools outside of the Coeur d'Alene School District for up to one year after dissolution.~~ Past students will be notified of the process of requesting records by letter to the last known address and an e-mail to the last known e-mail address of parents/guardians.

Upon the dissolution of Coeur d'Alene Charter Academy, remaining assets ~~will be distributed to creditors pursuant to Sections 30-3-114 and 30-3-115 of the Idaho Code.~~ All remaining assets will be distributed to the Public Charter School Commission. purchased using non-federal funds will be liquidated for use in paying creditors. All remaining assets purchased using federal funds will be returned to the Charter

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Coeur d'Alene Charter Academy 46

School Commission for redistribution. Funds sufficient for a final, independent fiscal audit will be set aside prior to dissolution proceedings.

Per statute (33-5212), all other assets remaining after this process is complete will go to the state to be distributed to the public income fund.

October 9, 2014

APPENDIX

FILED

ARTICLES OF INCORPORATION

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OF

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SECRETARY OF STATE
STATE OF IDAHO

COEUR D'ALENE CHARTER ACADEMY, INC.

SECRETARY OF STATE
STATE OF IDAHO

The Articles of Incorporation of COEUR D'ALENE CHARTER ACADEMY, INC., a non-for-profit corporation, are hereby stated:

ARTICLE I

NAME

The name of the Corporation (hereinafter called the "corporation") is COEUR D'ALENE CHARTER ACADEMY, INC.

ARTICLE II

DURATION

The corporation shall exist perpetually.

IDAHO SECRETARY OF STATE

08/11/1998 09:00
CK: 6483 CT: 2998 BH: 135706

1 @ 30.00 = 30.00 INC NONP

ARTICLE III

PURPOSES AND POWERS OF THE CORPORATION

This corporation does not contemplate the distribution of dividends to its Directors. The specific primary purposes for which it is formed are as follows:

3.1 To operate a charter school in accordance with the charter school laws of the State of Idaho.

3.2 To do and engage in any and all lawful activities that may be incidental or reasonably necessary to any of the foregoing purposes, and to have and exercise all other powers and authority now or hereafter conferred upon a non-for-profit organization.

PROVIDED, that in all events and under all circumstances, and notwithstanding merger, consolidation, reorganization, termination, dissolution or winding up of this corporation, voluntary or

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October 9, 2014

involuntary or by operation of law, the following provisions shall

apply:

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1. This corporation shall never be operated for the primary purpose of carrying on a trade or business for profit.

2. No part of the net earnings shall inure to the benefit of or be distributable to its Directors, trustees, officers, members or other private persons, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in this Article III.

3. The powers and purposes of this corporation shall, at all times, be so construed and limited as to enable this corporation to qualify as a non-for-profit organization, and existing under Chapter 3, Title 30 of the Idaho Code, and it shall have all power and authority as set forth in Section 30-3-24 of Idaho Code, and all other applicable sections of the Idaho Code.

Upon the dissolution of this Corporation, assets shall be distributed for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code (or corresponding section of any future tax code), or shall be distributed to the federal government, or to a state or local government, for a public purpose. Any such assets not so disposed of shall be disposed by the Court of common pleas of the county in which the principal office of the organization is then located, exclusively for such

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purposes or to such organization or organizations, as said court shall determine, which are organized and operated exclusively for such purposes.

ARTICLE IV

The location and street address of the first registered office is 1424 Sherman Avenue, Suite 100, Coeur d'Alene, Idaho 83814.

ARTICLE V

The name of the first registered agent is WILLIAM PROSER.

ARTICLE VI

The Corporation is organized upon a non-stock and non-profit basis. The amount of assets of this Corporation is:

Real Property	\$	0.00
Personal property	\$	1.00

This Corporation is to be financed and operated under the following general plan: by the receipt of tax money and private donations in accordance with the charter school laws of the State of Idaho.

ARTICLE VII

The name and address of the incorporator is as follows:

WILLIAM PROSER	850 Kidd Island Road Coeur d'Alene, ID 83814
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ARTICLE VIII

The names and addresses of the initial Board of Directors are as follows:

NORMAN L. GISSEL	1424 Sherman Avenue Coeur d'Alene, Idaho 83814
------------------	---

Robert McFarland, M. D.	700 Ironwood Drive Coeur d' Alene, Idaho 83814
Betty McLain	3080 E. Springview Drive Coeur d' Alene, Idaho 83814
Alan Golub	P.O. Box 968 Hayden Lake, Idaho 83835
Robert Nelson	14250 Strahorn Road Hayden Lake, Idaho 83835
Karen Hanks	W. 610 Hubbard Coeur d' Alene, Idaho 83814
Gayne Clifford	6495 Yellowstone Trail Coeur d' Alene, Idaho 83814
Constance Faller	2102 N. Fairway Drive Coeur d' Alene, Idaho 83814
Matt Lyman	2913 W. Fairway Rd. Coeur d' Alene, idaho 83814

Article IX

- A. The Directors of this Corporation shall consist of not less than three (3) persons, nor more than fifteen (15) persons, whose terms may, but need not be, concurrent.
- B. The initial Board of Directors shall be selected by the incorporator. They shall be (9) in number. Seats "A", "B", and "C" shall hold office for an initial period of one year. Seats "D", "E", and "F" shall hold office for an initial period of two years. Seats "G", "H", and "I" shall hold office for an initial period of three years. Upon the expiration of the terms of office of the original Board of Directors, the terms of office of such Director shall be three years.
- C. Any Director may resign by tendering his resignation to the remaining Directors, and he may be removed as a Director either with or without cause by the vote or written

ARTICLES OF INCORPORATION

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assent of a majority of the remaining Directors after the term of all of the original directors has expired.

D. If a vacancy shall occur among the Directors of this Corporation as a result of death, resignation, removal, or otherwise, such vacancy shall be filled by the vote or written assent of a majority of the remaining Directors, or, in the event of a majority of the remaining Directors failing to agree upon a person to fill such vacancy, then in the manner provided by the laws of the State of Idaho. A person selected to fill such vacancy shall be a Director for the period specified in the resolution or written assent pursuant to which he is selected or until his death, resignation, or removal prior to the expiration of such period.

ARTICLE X

This ^{is} not a membership corporation. The manner of selecting directors and conducting the business of the corporation shall be established by the By-laws.

The undersigned incorporator signs his name this 10th day of AUGUST, 1998.


WILLIAM PROSER

BY-LAWS
OF
COEUR D'ALENE CHARTER ACADEMY, INC.
A Non-For-Profit Corporation

ARTICLE I

NAME

The name of the corporation shall be COEUR D'ALENE CHARTER ACADEMY, INC., and it is sometimes referred to in these By-Laws as the Corporation.

ARTICLE II

PURPOSES

The purposes for which the corporation is formed are those set forth in its Articles of Incorporation, as from time to time amended. The Corporation is not formed for pecuniary or financial gain, and no part of the assets, income, or profit of the Corporation is distributable to, or inures to the benefit of its directors or officers.

ARTICLE III

SEAL

Section 1. The seal of the Association shall have inscribed thereon the name of the Association, the year of its organization and the words, "Non-Profit Corporation, Idaho".

Section 2. The Secretary of the Association shall have custody of the seal.

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ARTICLE IV

FISCAL YEAR

The fiscal year of the Association shall begin on January 1, and end December 31.

ARTICLE V

DIRECTORS

Section 1. Selection.

The initial Board of Directors shall be selected as set forth in Article IX, subsection B, of the Articles of Incorporation.

Following selection of the initial Board of Directors, the Board of Directors shall select from among the Board of Directors a Nominating Committee which shall meet periodically and when the terms of the Board members expire or when a vacancy otherwise occurs. The Nominating Committee shall recommend at least one (1) candidate and not more than three (3) candidates to fill the vacated position. The Board may select from the candidates recommended by the Nominating Committee, ask the Committee for new candidates, and any Director may place a name in nomination at any time.

All Directors selected shall share the educational philosophy of the COEUR D'ALENE CHARTER ACADEMY, INC.

The proposed candidate shall be drawn from three (3) groups of people: parents of Charter School students; educators; and civic volunteers in Kootenai County. Recognizing that one person could be a representative of all three groups, the Nominating Committee and the Board itself shall try to maintain a balance on the Board from the three groups.

BY-LAWS OF COEUR D'ALENE CHARTER ACADEMY, INC. - 2 -

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Section 2. Board Conduct.

The Board of Directors shall conduct their affairs in a manner consistent with Idaho laws concerning governmental entities.

Section 3. Board Powers.

A. The Board shall have all the powers vested in it by the laws of the State of Idaho, including the Charter School Enabling Act as it is from time to time amended and all the powers vested in it by the Idaho Nonprofit Corporation Act, and including the power to set educational policies for the Academy.

B. The Board of Directors shall adopt rules and regulations for the conduct of the affairs of this corporation and of its members not inconsistent with these By-Laws, shall appoint such standing committees as are provided for in Article VII of these By-Laws, and may appoint such special committees from time to time as may be necessary and convenient.

C. A majority of the Board of Directors shall constitute a quorum for the transaction of business at any meeting of the Board. The Board of Directors may, by its own rules and regulations, regulate and fix times for regular and/or special meetings, and may further provide the manner and mode of giving notices thereof.

D. The act by a majority of the Directors present at any meeting at which a quorum is present shall be the act of the Board of Directors, unless the act of a greater number is required by law or by these By-Laws.

ARTICLE VI

OFFICERS

Section 1. The officers of the corporation shall be a President, Secretary, and Treasurer. The Board of Directors shall,

BY-LAWS OF COEUR D'ALENE CHARTER ACADEMY, INC. - 3 -

October 9, 2014

immediately following each annual meeting of the voting members, select a President/Principal who shall not be a member of the Board of Directors and a Secretary and a Treasurer who shall be members of the Board of Directors who shall hold each such office for the ensuing year. The offices of Secretary and Treasurer may be held by the same person. An Assistant Secretary may be appointed if desired by the Board to undertake such duties as may be delegated to him or her.

Section 2. Any officer elected or appointed by the Board of Directors may be removed by the Board whenever in its best judgment the interest of this corporation would be served thereby, but such removal shall be without prejudice to the contract rights, if any, of the officer so removed. Such removal shall be in conformity with the provisions of Section 30-1-51, Idaho Code. Any director may be removed at a special meeting called for that purpose as provided in Section 30-1-39 of the Idaho Code.

Section 3. Any vacancy in any office caused by death, resignation, removal, disqualification, or otherwise may be filled by the Board of Directors for the unexpired portion of the term.

Section 4. The President shall be the principal executive officer of this corporation and shall, in general, supervise the management of the business and affairs of the corporation. He shall be present at all meetings of the Board of Directors. He may sign with the Secretary or any proper officer of the Corporation authorized by the Board of Directors, any deed, mortgages, bonds, contracts, or other instruments which the Board of Directors have been authorized to execute, and in general he shall perform all duties incident to the office of the President, and such other

BY-LAWS OF COEUR D'ALENE CHARTER ACADEMY, INC. - 4 -

October 9, 2014

duties as may be prescribed by the Board of Directors from time to time.

Section 5. If required by the Board of Directors, the Treasurer shall give bond for the faithful performance of his or her duties in such amount as the Board of Directors shall determine. He or she shall have charge and custody of and be responsible for all funds and securities of the corporation, receive and give receipts for monies due and payable to the corporation and in general perform all duties incident to the office of Treasurer.

Section 6. The Secretary shall keep the minutes of the meetings of the voting members and of the Board of Directors in one or more books provided for that purpose, see that all notices are duly given in accordance with the provisions of these By-Laws and as required by law, be custodian of the corporate records and the seal of the corporation, and see that the seal of the corporation is affixed to all documents, the execution of which on behalf of the corporation under its seal is duly authorized in accordance with these provisions, keep a register of the post office addresses of each Directors and in general perform all duties which are incident to the office of Secretary, and such other duties as may from time to time be assigned to him by the President or by the Board of Directors.

ARTICLE VII

COMMITTEES

Section 1. The Board of Directors shall appoint the following standing committees and delegate such authority to them as is consistent with their stated responsibilities and desirable for the

BY-LAWS OF COEUR D'ALENE CHARTER ACADEMY, INC. - 5 -

October 9, 2014

best conduct of the affairs of the corporation, but such action shall not operate to relieve the Board of Directors of any responsibility imposed on them by law.

Section 2. Standing Committees:

A. Finance and Planning Committee. This committee shall be responsible for advising the Board of Directors regarding all financial matters of the corporation including long-range planning, and the proper operation, maintenance, management, and development of any facilities and activities of the corporation, and shall recommend to the Board of Directors by March 1 of each year a consolidated budget for the ensuing school year. Except under extraordinary circumstances, this committee will recommend a budget balancing anticipated income and expenditures.

This committee shall be comprised of a chairman appointed from the Board of Directors by the Directors and two (2) other members who shall be Board members.

B. Education Excellence Committee. This committee shall be responsible for advising the Board of Directors regarding ways in which the COEUR D'ALENE CHARTER ACADEMY may improve the academic and intellectual excellence of our students.

C. Scholarship Committee. This committee shall be responsible for identifying scholarships for the students at institutions of higher education and to advise and assist students and their parents in applying for such scholarships.

D. Fund Raising Committee. This committee shall be responsible for fund raising and grant applications for the COEUR D'ALENE CHARTER ACADEMY, including the creation of a separate free-standing foundation and other related activities and to report to

BY-LAWS OF COEUR D'ALENE CHARTER ACADEMY, INC. - 6 -

October 9, 2014

the Board from time to time and no less than semi-annually of its activities.

Section 3. Each standing committee set forth in Section 1, paragraphs B, C, and D above, shall be chaired by a member of the Board of Directors. It is not necessary that members of these committees shall be Directors.

Section 4. The Board of Directors, by resolution adopted by a majority thereof, may designate such additional committees as it may consider necessary and desirable for the proper conduct of the affairs of this corporation, and shall have full discretion as to the composition, term and authority of committees so appointed, but the designation of such committees or delegation thereto of authority shall not operate to relieve the Board of Directors of any responsibility imposed upon them by law.

Section 5. All standing committees and other committees authorized by these By-Laws or appointed by the Board of Directors as permitted by these By-Laws shall, by their own rules and regulations, organize and conduct and operate their own committee in a manner not inconsistent with these By-Laws, the rules of the Board of Directors, or the requirements of the law.

Section 6. The Board of Directors may by two-thirds (2/3s) affirmative vote remove any committee member from office with or without cause.

Section 7. The President with the advice and consent of the Board of Directors may appoint successors to serve out the unexpired term of any committee member who may resign, be removed, or be-disqualified from holding office or vacate his office for any reason whatsoever.

BY-LAWS OF COEUR D'ALENE CHARTER ACADEMY, INC. - 7 -

October 9, 2014

ARTICLE VIII

CONTRACTS, CHECKS, DEPOSITS AND FUNDS

SECTION 1: The Board of Directors may authorize any officer or officers, agent or agents of the corporation, in addition to the officer so authorized by these By-Laws, to enter into any contract or to execute and delivery any instrument in the name of and on behalf of the corporation, and such authority may be general or confined to specific instances, but such action shall not operate to relieve the Board of Directors of any responsibility imposed on them by law or by these By-Laws.

SECTION 2: All checks, drafts or orders for the payment of money, notes or other evidences of indebtedness issued in the name of the corporation shall be signed by such officer or officers, or agent or agents of the corporation and in such manner as shall be from time to time determined by resolution of the Board of Directors. In the absence of such determination by the Board of Directors, such instrument shall be signed by the Secretary, or Secretary and Treasurer if held by one individual, and countersigned by the President or Vice-President of the corporation.

SECTION 3: All funds of this corporation shall be deposited from time to time to the credit of the corporation in such banks, trust companies, or other depositories as the Board of Directors may direct or select.

SECTION 4: The Board of Directors may accept on behalf of the corporation any contribution, gift, bequest, or device for the general purposes or for any special purposes of this corporation.

BY-LAWS OF COEUR D'ALENE CHARTER ACADEMY, INC. - 8 -

October 9, 2014

ARTICLE IX

AMENDMENTS


SECTION 1: These By-Laws may be amended, modified, or repealed by a majority vote of all Directors present at any regular or special meeting of the Directors.

SECTION 2: Within thirty (30) days following any meeting at which these By-Laws are amended, copies of said amendments shall be made available to the Directors. Copies of the full By-Laws as amended shall be prepared annually and made available on request to the Directors not less than sixty (60) days prior to beginning of the school year of the Academy.

ARTICLE X

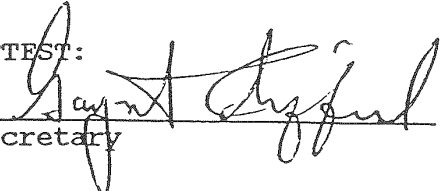
RECORDS

All books and records of the corporation may be inspected by any Director or his agent for any proper purpose and at any reasonable time.



President

ATTEST:



Secretary

October 9, 2014

APPENDIX

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: **SEP 10 1999**

Employer Identification Number:
82-0509670

DLN:
17053173015039

COEUR D'ALENE CHARTER ACADEMY INC
711 W KATHLEEN AVE
COEUR D'ALENE, ID 83815

Contact Person: ZENIA LUK ID# 31522

Contact Telephone Number:
(877) 829-5500

Accounting Period Ending:
December 31

Form 990 Required:
No

Addendum Applies:
Yes

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in sections 509(a)(1) and 170(b)(1)(A)(ii).

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, if you are involved in an excess benefit transaction, that transaction might be subject to the excise taxes of section 4958. Additionally, you are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please contact your key district office.

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

Letter 947 (DO/CG)

October 9, 2014

-2-

COEUR D'ALENE CHARTER ACADEMY INC

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of Code sections 2055, 2106, and 2522.

Contribution deductions are allowable to donors only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. See Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, which sets forth guidelines regarding the deductibility, as charitable contributions, of payments made by taxpayers for admission to or other participation in fundraising activities for charity.

In the heading of this letter we have indicated whether you must file Form 990, Return of Organization Exempt From Income Tax. If Yes is indicated, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$20 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$10,000 or 5 percent of your gross receipts for the year, whichever is less. For organizations with gross receipts exceeding \$1,000,000 in any year, the penalty is \$100 per day per return, unless there is reasonable cause for the delay. The maximum penalty for an organization with gross receipts exceeding \$1,000,000 shall not exceed \$50,000. This penalty may also be charged if a return is not complete, so be sure your return is complete before you file it.

The law requires you to make your annual return available for public inspection without charge for three years after the due date of the return. You are also required to make available for public inspection a copy of your exemption application, any supporting documents and this exemption letter to any individual who requests such documents in person or in writing. You can charge only a reasonable fee for reproduction and actual postage costs for the copied materials. The law does not require you to provide copies of public inspection documents that are made widely available, such as by posting them on the Internet (World Wide Web). You may be liable for a penalty of \$20 a day for each day you do not make these documents available for public inspection (up to a maximum of \$10,000 in the case of an annual return).

You are not required to file federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form

Letter 947 (DO/CG)

October 9, 2014

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COEUR D'ALENE CHARTER ACADEMY INC

990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

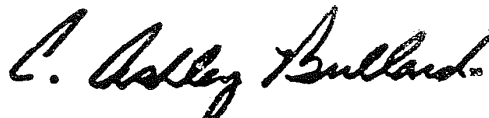
You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

If we have indicated in the heading of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,



District Director

Enclosure(s):
Addendum

Letter 947 (DO/CG)

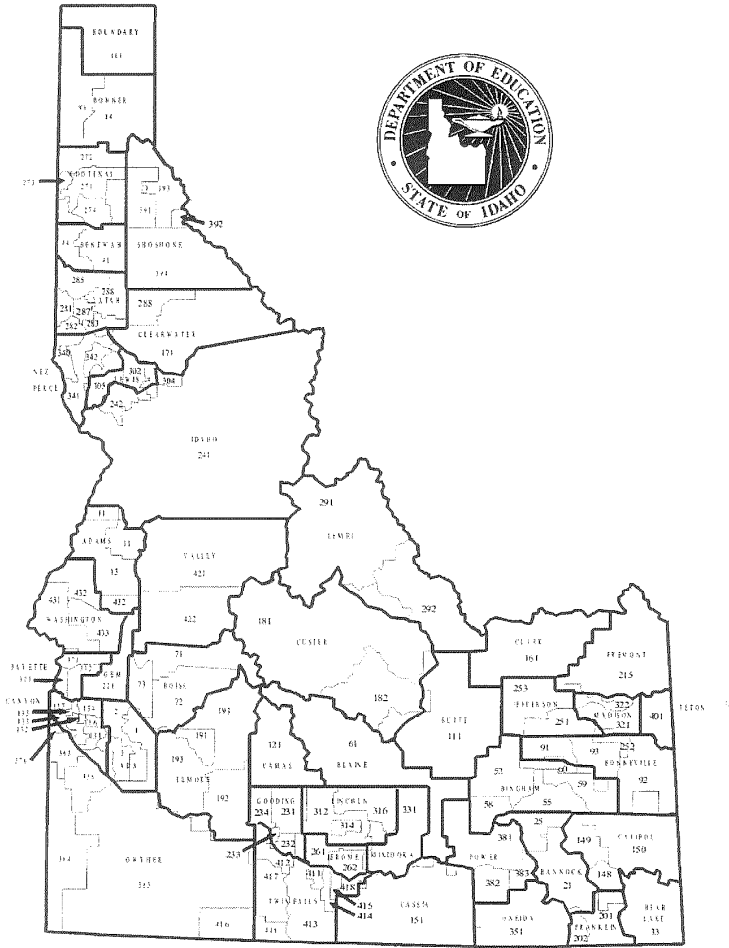
October 9, 2014

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COEUR D'ALENE CHARTER ACADEMY INC

If, and/or, when your charter agreement with the State of Idaho comes to an end, or is terminated, you will need to contact the Internal Revenue Service to determine what effect, if any, such a change will have on your exempt status under section 501(c)(3) of the Code. Your being excused from the provisions of Revenue Procedure 75-50, and the annual filing of Form 990 are contingent upon you maintaining your charter agreement with the state.

Letter 947 (DO/CG)



SCHOOL DISTRICT BUDGET

2014 – 2015

Coeur d'Alene Charter Academy

Name of School District

#491

School District Number

Kootenai

County

Tom Luna

STATE SUPERINTENDENT OF PUBLIC INSTRUCTION

DEPARTMENT OF EDUCATION

P.O. BOX 83720
BOISE, 83720-0027

CODE	CONTENTS	BUDGET INCLUDED*
	GENERAL FUND	
100	General M & O	X
	SPECIAL REVENUE FUNDS	
220	Forest Reserve Fund	
230-239	Special Project (Local)	
240-249	Special Project (State)	X
250-289	Special Project (Federal)	X
290	Child Nutrition Fund	
	DEBT SERVICE FUNDS	
310	Bond Redemption & Interest Fund	
	CAPITAL PROJECT FUNDS	
410	Capital Construction Project Fund	X
420	Plant Facilities Fund	X
430	Plant Facilities Fund - School Bldg Main - Student Occupied Fund	
	ENTERPRISE FUNDS	
510	Enterprise Fund	
	INTERNAL SERVICE FUNDS	
610	Internal Service Fund	
710/720	Trust Funds	X


* Indicate with an asterisk which reports are included in this document.


2014 - 2015 SCHOOL BUDGET

This document represents the Board of Trustees' estimate of revenues, proposed expenditures and the fund balances of available school funds for the 2014 - 2015 fiscal year. The planning, preparation and presentation of the budget has been directed by the Board of Trustees and the use of these resources will enable the school district to accomplish its goals and objectives for the school year.

In compliance with Section 33-801, Idaho Code, and the policy of the State Superintendent of Public Instruction, this document has been presented at a public hearing in the school district on June 16th, 2014 and the Board of Trustees formally adopted this budget on June 16th, 2014.

SIGNED:


 SUPERINTENDENT/CHARTER SCHOOL ADMINISTRATOR
 A. Glenn Mabile
 CONTACT PERSON (PLEASE PRINT)
 gmabile@cdacharter.org
 EMAIL ADDRESS
 208-676-1667
 PHONE NUMBER


 CHAIRPERSON OF THE BOARD
 Coeur d'Alene Charter Academy
 SCHOOL DISTRICT/CHARTER NAME
 16-Jun-14
 DATE
 Copy on file in the Office of the Superintendent of Public Instruction

SUMMARY STATEMENT 2014 - 2015 SCHOOL BUDGET					
ALL FUNDS					
COEUR D'ALENE CHARTER ACADEMY					
#491					
		GENERAL M & O FUND #100		ALL OTHER FUNDS	TOTAL FUNDS
Budget Line		REVENUES	Proposed Budget 2014 - 2015	Proposed Budget 2014 - 2015	Proposed Budget 2014 - 2015
#01		Beginning Balances	\$ 794,184.00	\$ 132,366.00	926,550.00
#39		Local Revenue	154,000.00	108,163.00	262,163.00
#41		County Revenue	-	-	-
#55		State Revenue	3,618,950.00	69,289.00	3,688,239.00
#68		Federal Revenue	-	69,460.00	69,460.00
#72		Other Sources	-	-	-
#76		Transfers*	10,000.00	307,976.00	317,976.00
		Totals	\$ 4,577,134.00	\$ 687,254.00	5,264,388.00
		GENERAL M & O FUND #100		ALL OTHER FUNDS	TOTAL FUNDS
Budget Line	OBJ #	EXPENDITURES	Proposed Budget 2014 - 2015	Proposed Budget 2014 - 2015	Proposed Budget 2014 - 2015
#63	100	Salaries	\$ 2,341,602.00	\$ -	2,341,602.00
#63	200	Benefits	1,064,456.00	-	1,064,456.00
#63	300	Purchased Services	247,600.00	141,623.00	389,223.00
#63	400	Supplies & Materials	100,500.00	15,000.00	115,500.00
#63	500	Capital Outlay	65,000.00	431,515.00	496,515.00
#63	600	Debt Retirement	241,000.00		241,000.00
#63	700	Insurance & Judgments	9,000.00	-	9,000.00
#63	800	Transfers*	307,976.00	10,000.00	317,976.00
#66		Contingency Reserve**	200,000.00		200,000.00
#79		Unappropriated Balances		89,116.00	89,116.00
		Totals	\$ 4,577,134.00	\$ 687,254.00	5,264,388.00

*All transfers-in and transfers-out should net to zero.

** Contingency Reserve can not exceed 5% of the General Fund

***PLEASE RETURN THIS PAGE TO THE STATE DEPARTMENT OF EDUCATION ***

October 9, 2014

SUMMARY STATEMENT 2014 - 2015 SCHOOL BUDGET
ALL FUNDS
COEUR D'ALENE CHARTER ACADEMY

GENERAL M & O FUND

ALL OTHER FUNDS

Budget Line	REVENUES	Prior Year	Prior Year	Current	Proposed	Prior Year	Prior Year	Current	Proposed
		Actual 2011-2012	Actual 2012-2013	Budget 2013-2014	Budget 2014-2015	Actual 2011-2012	Actual 2012-2013	Budget 2013-2014	Budget 2014-2015
#01	Beginning Balances	1,112,841CR	849,786CR	838,390CR	794,184CR	120,226CR	85,127CR	106,898CR	132,366CR
#39	Local Revenue	131,988CR	192,365CR	181,250CR	154,000CR	104,196CR	37,968CR	34,700CR	108,163CR
#41	County Revenue	0	0	0	0	0	0	0	0
#55	State Revenue	3,144,185CR	3,520,138CR	3,407,141CR	3,618,950CR	20,797CR	30,722CR	59,444CR	69,289CR
#68	Federal Revenue	94,660CR	0	0	0	0	0	0	69,460CR
#72	Other Sources	350,000CR	0	0	0	0	0	0	0
#76	Transfers	0	0	17,760CR	10,000CR	334,061CR	20,045CR	292,520CR	307,976CR
	TOTALS ***	4,833,674CR	4,562,289CR	4,444,541CR	4,577,134CR	579,280CR	173,862CR	493,562CR	687,254CR

GENERAL M & O FUND

ALL OTHER FUNDS

Budget Line	OBJ #	EXPENDITURES	Prior Year	Prior Year	Current	Proposed	Prior Year	Prior Year	Current	Proposed
			Actual 2011-2012	Actual 2012-2013	Budget 2013-2014	Budget 2014-2015	Actual 2011-2012	Actual 2012-2013	Budget 2013-2014	Budget 2014-2015
#60	100	Salaries	2,147,357	2,270,676	2,345,549	2,341,602	0	8,500	0	0
#60	200	Benefits	981,343	932,061	1,034,873	1,064,456	0	1,639	0	0
#60	300	Purchased Services	162,983	174,863	227,000	247,600	82,544	11,650	13,700	141,623
#60	400	Supplies & Materials	80,969	75,885	98,800	100,500	8,217	11,157	15,000	15,000
#60	500	Capital Outlay	34,979	1,821	55,000	65,000	403,393	34,018	331,261	431,515
#60	600	Debt Retirement	233,214	239,566	241,000	241,000	0	0	0	0
#60	700	Insurance & Judgments	8,982	8,982	9,000	9,000	0	0	0	0
#60	800	Transfers	334,061	20,045	292,520	307,976	0	0	17,760	10,000
#62		Contingency Reserve	0	0	140,800	200,000	0	0	0	0
#73		Unappropriated Balances	849,786	838,390	1CR	0	85,126	106,898	115,841	89,116
		TOTALS ***	4,833,674	4,562,289	4,444,541	4,577,134	579,280	173,862	493,562	687,254

* All transfers-in and transfers-out should net to zero.

*** RETURN THIS PAGE TO THE STATE DEPARTMENT OF EDUCATION ***

2014 - 2015 BUDGET WORKSHEETS
ESTIMATING M & O STATE SUPPORT REVENUE

Rev Code

1	Number of Support Units - 2014 - 2015 (Best 28 Weeks ADA - Units)		37.70	
2.	State Distribution Factor - Per Unit - 2014-2015	\$	22,401	
3.	Entitlement (line 1 x line 2)	\$	844,523	
4.	Salary Apportionment: 1st Reporting Period Units (From SBA Template)		39.13	
	Administrative Index		1.7418	
	Instructional Index		1.68349	
		\$	2,149,844	
5.	Estimated Base Support (line 3 + line 4)	\$	2,994,367	431100
6.	Add: Benefit Apportionment	\$	407,825	431800
7.	Add: Approved Border Contracts	\$		431500
8.	Add: Approved Exceptional Child Support	\$		431400
9.	Add: Approved Tuition Equivalency	\$		431600
10.	Add: Transportation Allowance	\$		431200
11.	Adjustments	\$		
12.	Total Estimated SDE State Support (lines 5 + 6 + 7 + 8 + 9 + 10 + 11)	\$	3,402,192	

Revenue in Lieu of Taxes:
(n/a for District Charters)

13.	Property Tax Replacement Money from State Tax Commission	\$		
	Total Revenue in Lieu of Taxes (line 13)		0	438000

*** RETURN THIS PAGE TO THE STATE DEPARTMENT OF EDUCATION ***

School District Name: Coeur d'Alene Charter Academy School District Number: 491

October 9, 2014

COEUR D'ALENE CHARTER ACADEMY

BUDGET
REVENUES
July 1, 2014 - June 30, 2015

FUND NO: 100

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance	838,390CR	794,184CR		40	429000	Other County			
2		as of July 1	838,390CR	*****	794,184CR	41	420000	TOTAL COUNTY **	0	*****	0
3	411100	Taxes-General M & O				42					
4	411200	Taxes-Supplemental				43	431100	Base Support Program	2,859,285CR	2,994,367CR	
5	411300	Taxes-Emergency				44	431200	Transportation Support			
6	411400	Taxes-Tort				45	431400	Except Child/SED Support			
7	411500	Taxes-Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes-Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes-Migrant				48	431800	Benefit Apportionment	394,706CR	407,825CR	
10	411900	Taxes-Other				49	431900	Other State Support	153,150CR	216,758CR	
11	412100	Taxes-Plant Facility				50	432100	Driver Education Prog.			
12	412500	Taxes-Bond & Interest				51	432400	Professional Technical Prog			
13		TOTAL TAXES **	0	*****	0	52	437000	Lottery/Additional State Maint			
14	413000	Penalty: Delinquent Taxes				53	438000	Rev in Lieu of/Ag Equip Tax			
15						54	439000	Other State Revenue			
16	414100	Tuition - Individuals				55					
17	414200	Tuition-Districts in Idaho				56	430000	TOTAL STATE **	3,407,141CR	*****	3,618,950CR
18	414300	Tuition-Out of State Districts				57					
19						58	442000	Indirect Unrestricted Fed.			
20	415000	Earnings on Investments	5,000CR	5,000CR		59	443000	Direct Restricted Fed.			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445200	Title VI, ESEA-Innovative Pr			
23	416200	Meal Sales: Non-Reimb.				62	445300	Perkins III-Voc Tech Act			
24	416900	Other Food Sales	40,000CR	30,000CR		63	445400	Adult Education			
25						64	445500	Child Nutrition Reimb.			
26	417100	Admissions/Activities				65	445600	Title VI-B			
27	417200	Bookstore Sales				66	445900	Other Indirect Fed. Prog.			
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges	86,250CR	69,000CR		68	440000	TOTAL FEDERAL **	0	*****	0
30	417900	Other Student Revenues				69					
31						70	451000	Proceeds: Bonds,Capital Leases			
32	418100	Community Service				71	453000	Sale of Fixed Assets			
33						72	450000	TOTAL OTHER **	0	*****	0
34	419100	Rentals	10,000CR	10,000CR		73					
35	419200	Contributions/Donations	40,000CR	40,000CR		74		TOTAL REVENUES **	3,588,391CR	*****	3,772,950CR
36	419300	Transportaion Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN	17,760CR	10,000CR	
38		TOTAL OTHER LOCAL **	181,250CR	*****	154,000CR	77					
39	410000	TOTAL LOCAL ** (Line 13 + 38)	181,250CR	*****	154,000CR	78	400000	BAL.+ REVENUE + TRANS. (Lines 1 + 74 + 76)	4,444,541CR	*****	4,577,134CR

October 9, 2014

COEUR D'ALENE CHARTER ACADEMY

BUDGET
EXPENDITURES
July 1, 2014 - June 30, 2015

FUND NO: 100

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
1	512	Elementary School Prog.										
2	515	Secondary School Prog.	2,685,154	2,715,885	1,786,871	794,114	60,400	39,500	35,000			
3	517	Alternative School Prog.										
4	519	Vocational-Technical Prog.										
5	521	Exceptional Child Prog.										
6	522	Preschool Exceptional Prog.										
7	524	Gifted & Talented Prog.										
8	531	Interscholastic Prog.	96,659	91,292	55,600	11,192	23,500	1,000				
9	532	School Activity Prog.										
10	541	Summer School Prog.										
11	542	Adult School Prog.										
12	546	Detention Center Prog.										
13												
14	500	TOTAL INSTRUCTION **	2,781,813	2,807,177	1,842,471	805,306	83,900	40,500	35,000	0	0	0
15												
16	611	Attend-Guidance-Health Prog	109,612	125,174	90,886	34,288						
17	616	Special Services Prog.	5,000	5,000			5,000					
18												
19	621	Instruction Improvement Prog										
20	622	Educational Media Prog.										
21	623	Instruction-Related Tech Prog										
22	631	Board of Education Prog.										
23	632	District Admin Prog.										
24												
25	641	School Administration Prog.	387,406	391,987	219,571	107,416	54,000	11,000				
26												
27	651	Business Operation Prog.	180,222	184,306	109,290	64,916	6,100	3,000		1,000		
28	655	Central Service Prog.										
29	656	Admin Tech Services Prog.										
30	661	Bldg-Care Prog. (Custodial)	238,169	222,414	79,384	52,530	65,500	16,000			9,000	
31	663	Maint-Non Student Occupied										
32	664	Maint-Student Occupied Bldgs	6,000	21,600			21,600					
33	665	Maintenance - Grounds	4,000	8,000			3,000		5,000			
34	667	Security Program	22,500	28,500			3,500		25,000			
35												
36	681	Pupil-To School Trans. Prog.										
37	682	Pupil-Activity Trans. Prog.	5,000	5,000			5,000					
38	683	General Transportation Prog.										

October 9, 2014

COEUR D'ALENE CHARTER ACADEMY

BUDGET
EXPENDITURES
July 1, 2014 - June 30, 2015

FUND NO: 100

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
39	691	Other Support Services Prog.										
40												
41	600	TOTAL SUPPORT SERV.**	957,909	991,981	499,131	259,150	163,700	30,000	30,000	1,000	9,000	0
42												
43	710	Child Nutrition Program										
44	720	Community Services Program										
45	730	Enterprise Operations	31,500	30,000				30,000				
46	700	TOTAL NON-INSTRUCTION**	31,500	30,000	0	0	0	30,000	0	0	0	0
47												
48	810	Capital Assets-Student Occ										
49	811	Capital Assets-Non Student Occ										
50	800	TOTAL CAPITAL ASSETS PROG**	0	0	0	0	0	0	0	0	0	0
51												
52	911	Debt Services Prog.-Princ.	159,000	155,000						155,000		
53	912	Debt Services Prog.-Int.	81,000	85,000						85,000		
54	913	Debt Serv Prog-Refnded Debt										
55	920	Transfers Out	292,520	307,976								307,976
56												
57	900	TOTAL OTHER SERVICES **	532,520	547,976	0	0	0	0	0	240,000	0	307,976
58												
59												
60		TOTAL EXPENDITURES ** (Lines 14+41+47+49+57) **	4,303,742	4,377,134	2,341,602	1,064,456	247,600	100,500	65,000	241,000	9,000	307,976
61												
62	950	Contingency Reserve (5% of Line 60)	140,800	200,000								
63												
64		TOTAL APPROPRIATION (Line 60 + Line 62)	4,444,542	4,577,134								
65												
66		BUDGET SUMMARY										
67												
68		Beginning Fund Balance	838,390CR	794,184CR								
69		Revenues + Transfers In	3,606,151CR	3,782,950CR								
70		TOTAL REVENUE (68 + 69)	4,444,541CR	4,577,134CR								
71												
72		Total Appropriation	4,444,542	4,577,134								
73		Unappropriated Balance	1CR									
74		TOTAL APPROPRIATION (72+73)	4,444,541	4,577,134								

BUDGET SUMMARY

The total on line 70 must equal the total on line 74

October 9, 2014

COEUR D'ALENE CHARTER ACADEMY

BUDGET
REVENUES
July 1, 2014 - June 30, 2015

FUND NO: :
245

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance	5,057CR	1,140CR		40	429000	Other County			
2		as of July 1	5,057CR	*****	1,140CR	41	420000	TOTAL COUNTY **	0	*****	0
3	411100	Taxes-General M & O				42					
4	411200	Taxes-Supplemental				43	431100	Base Support Program			
5	411300	Taxes-Emergency				44	431200	Transportation Support			
6	411400	Taxes-Tort				45	431400	Except Child/SED Support			
7	411500	Taxes-Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes-Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes-Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes-Other				49	431900	Other State Support	45,417CR	34,076CR	
11	412100	Taxes-Plant Facility				50	432100	Driver Education Prog.			
12	412500	Taxes-Bond & Interest				51	432400	Professional Technical Prog			
13		TOTAL TAXES **	0	*****	0	52	437000	Lottery/Additional State Maint			
14	413000	Penalty: Delinquent Taxes				53	438000	Rev in Lieu of/Ag Equip Tax			
15						54	439000	Other State Revenue			
16	414100	Tuition - Individuals				55					
17	414200	Tuition-Districts in Idaho				56	430000	TOTAL STATE **	45,417CR	*****	34,076CR
18	414300	Tuition-Out of State Districts				57					
19						58	442000	Indirect Unrestricted Fed.			
20	415000	Earnings on Investments				59	443000	Direct Restricted Fed.			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445200	Title VI, ESEA-Innovative Pr			
23	416200	Meal Sales: Non-Reimb.				62	445300	Perkins III-Voc Tech Act			
24	416900	Other Food Sales				63	445400	Adult Education			
25						64	445500	Child Nutrition Reimb.			
26	417100	Admissions/Activities				65	445600	Title VI-B			
27	417200	Bookstore Sales				66	445900	Other Indirect Fed. Prog.			
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL **	0	*****	0
30	417900	Other Student Revenues				69					
31						70	451000	Proceeds: Bonds,Capital Leases			
32	418100	Community Service				71	453000	Sale of Fixed Assets			
33						72	450000	TOTAL OTHER **	0	*****	0
34	419100	Rentals				73					
35	419200	Contributions/Donations				74		TOTAL REVENUES **	45,417CR	*****	34,076CR
36	419300	Transportaion Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN			
38		TOTAL OTHER LOCAL **	0	*****	0	77					
39	410000	TOTAL LOCAL ** (Line 13 + 38)	0	*****	0	78	400000	BAL.+ REVENUE + TRANS. (Lines 1 + 74 + 76)	50,474CR	*****	35,216CR

October 9, 2014

COEUR D'ALENE CHARTER ACADEMY

BUDGET
EXPENDITURES
July 1, 2014 - June 30, 2015

FUND NO: 1
245

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
1	512	Elementary School Prog.										
2	515	Secondary School Prog.	24,714	17,216					17,216			
3	517	Alternative School Prog.										
4	519	Vocational-Technical Prog.										
5	521	Exceptional Child Prog.										
6	522	Preschool Exceptional Prog.										
7	524	Gifted & Talented Prog.										
8	531	Interscholastic Prog.										
9	532	School Activity Prog.										
10	541	Summer School Prog.										
11	542	Adult School Prog.										
12	546	Detention Center Prog.										
13												
14	500	TOTAL INSTRUCTION **	24,714	17,216	0	0	0	0	17,216	0	0	0
15												
16	611	Attend-Guidance-Health Prog										
17	616	Special Services Prog.										
18												
19	621	Instruction Improvement Prog										
20	622	Educational Media Prog.										
21	623	Instruction-Related Tech Prog	8,000	8,000				8,000				
22	631	Board of Education Prog.										
23	632	District Admin Prog.										
24												
25	641	School Administration Prog.										
26												
27	651	Business Operation Prog.										
28	655	Central Service Prog.										
29	656	Admin Tech Services Prog.										
30	661	Bldg-Care Prog. (Custodial)										
31	663	Maint-Non Student Occupied										
32	664	Maint-Student Occupied Bldgs										
33	665	Maintenance - Grounds										
34	667	Security Program										
35												
36	681	Pupil-To School Trans. Prog.										
37	682	Pupil-Activity Trans. Prog.										
38	683	General Transportation Prog.										

October 9, 2014

COEUR D'ALENE CHARTER ACADEMY

BUDGET EXPENDITURES July 1, 2014 - June 30, 2015

FUND NO: :
245

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
39	691	Other Support Services Prog.										
40												
41	600	TOTAL SUPPORT SERV.**	8,000	8,000	0	0	0	8,000	0	0	0	0
42												
43	710	Child Nutrition Program										
44	720	Community Services Program										
45	730	Enterprise Operations										
46	700	TOTAL NON-INSTRUCTION**	0	0	0	0	0	0	0	0	0	0
47												
48	810	Capital Assets-Student Occ										
49	811	Capital Assets-Non Student Occ										
50	800	TOTAL CAPITAL ASSETS PROG**	0	0	0	0	0	0	0	0	0	0
51												
52	911	Debt Services Prog.-Princ.										
53	912	Debt Services Prog.-Int.										
54	913	Debt Serv Prog-Refnded Debt										
55	920	Transfers Out	17,760	10,000								10,000
56												
57	900	TOTAL OTHER SERVICES **	17,760	10,000	0	0	0	0	0	0	0	10,000
58												
59												
60		TOTAL EXPENDITURES ** (Lines 14+41+47+49+57) **	50,474	35,216	0	0	0	8,000	17,216	0	0	10,000
61												
62	950	Contingency Reserve (5% of Line 60)										
63												
64		TOTAL APPROPRIATION (Line 60 + Line 62)	50,474	35,216								
65												
66		BUDGET SUMMARY										
67												
68		Beginning Fund Balance	5,057CR	1,140CR								
69		Revenues + Transfers In	45,417CR	34,076CR								
70		TOTAL REVENUE (68 + 69)	50,474CR	35,216CR								
71												
72		Total Appropriation	50,474	35,216								
73		Unappropriated Balance										
74		TOTAL APPROPRIATION (72+73)	50,474	35,216								

BUDGET SUMMARY

The total on line 70 must equal the total on line 74

October 9, 2014

COEUR D'ALENE CHARTER ACADEMY

BUDGET
REVENUES
July 1, 2014 - June 30, 2015

FUND NO. :

246

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance		*****		40	429000	Other County			
2		as of July 1	0	*****	0	41	420000	TOTAL COUNTY **	0	*****	0
3	411100	Taxes-General M & O				42					
4	411200	Taxes-Supplemental				43	431100	Base Support Program			
5	411300	Taxes-Emergency				44	431200	Transportation Support			
6	411400	Taxes-Tort				45	431400	Except Child/SED Support			
7	411500	Taxes-Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes-Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes-Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes-Other				49	431900	Other State Support		6,323CR	
11	412100	Taxes-Plant Facility				50	432100	Driver Education Prog.			
12	412500	Taxes-Bond & Interest				51	432400	Professional Technical Prog			
13		TOTAL TAXES **	0	*****	0	52	437000	Lottery/Additional State Maint			
14	413000	Penalty: Delinquent Taxes				53	438000	Rev in Lieu of/Ag Equip Tax			
15						54	439000	Other State Revenue			
16	414100	Tuition - Individuals				55					
17	414200	Tuition-Districts in Idaho				56	430000	TOTAL STATE **	0	*****	6,323CR
18	414300	Tuition-Out of State Districts				57					
19						58	442000	Indirect Unrestricted Fed.			
20	415000	Earnings on Investments				59	443000	Direct Restricted Fed.			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445200	Title VI, ESEA-Innovative Pr			
23	416200	Meal Sales: Non-Reimb.				62	445300	Perkins III-Voc Tech Act			
24	416900	Other Food Sales				63	445400	Adult Education			
25						64	445500	Child Nutrition Reimb.			
26	417100	Admissions/Activities				65	445600	Title VI-B			
27	417200	Bookstore Sales				66	445900	Other Indirect Fed. Prog.			
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL **	0	*****	0
30	417900	Other Student Revenues				69					
31						70	451000	Proceeds: Bonds,Capital Leases			
32	418100	Community Service				71	453000	Sale of Fixed Assets			
33						72	450000	TOTAL OTHER **	0	*****	0
34	419100	Rentals				73					
35	419200	Contributions/Donations				74		TOTAL REVENUES **	0	*****	6,323CR
36	419300	Transportaion Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN			
38		TOTAL OTHER LOCAL **	0	*****	0	77					
39	410000	TOTAL LOCAL ** (Line 13 + 38)	0	*****	0	78	400000	BAL + REVENUE + TRANS. (Lines 1 + 74 + 76)	0	*****	6,323CR

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COEUR D'ALENE CHARTER ACADEMY

BUDGET
EXPENDITURES
July 1, 2014 - June 30, 2015

FUND NO: 2
246

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
1	512	Elementary School Prog.										
2	515	Secondary School Prog.										
3	517	Alternative School Prog.										
4	519	Vocational-Technical Prog.										
5	521	Exceptional Child Prog.										
6	522	Preschool Exceptional Prog.										
7	524	Gifted & Talented Prog.										
8	531	Interscholastic Prog.										
9	532	School Activity Prog.										
10	541	Summer School Prog.										
11	542	Adult School Prog.										
12	546	Detention Center Prog.										
13												
14	500	TOTAL INSTRUCTION **	0	0	0	0	0	0	0	0	0	0
15												
16	611	Attend-Guidance-Health Prog										
17	616	Special Services Prog.										
18												
19	621	Instruction Improvement Prog										
20	622	Educational Media Prog.										
21	623	Instruction-Related Tech Prog										
22	631	Board of Education Prog.										
23	632	District Admin Prog.										
24												
25	641	School Administration Prog.										
26												
27	651	Business Operation Prog.										
28	655	Central Service Prog.										
29	656	Admin Tech Services Prog.										
30	661	Bldg-Care Prog. (Custodial)										
31	663	Maint-Non Student Occupied										
32	664	Maint-Student Occupied Bldgs										
33	665	Maintenance - Grounds										
34	667	Security Program		6,323					6,323			
35												
36	681	Pupil-To School Trans. Prog.										
37	682	Pupil-Activity Trans. Prog.										
38	683	General Transportation Prog.										

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COEUR D'ALENE CHARTER ACADEMY

**BUDGET
EXPENDITURES
July 1, 2014 - June 30, 2015**

FUND NO: 1
246

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
39	691	Other Support Services Prog.										
40												
41	600	TOTAL SUPPORT SERV.**	0	6,323	0	0	0	0	6,323	0	0	0
42												
43	710	Child Nutrition Program										
44	720	Community Services Program										
45	730	Enterprise Operations										
46	700	TOTAL NON-INSTRUCTION**	0	0	0	0	0	0	0	0	0	0
47												
48	810	Capital Assets-Student Occ										
49	811	Capital Assets-Non Student Occ										
50	800	TOTAL CAPITAL ASSETS PROG**	0	0	0	0	0	0	0	0	0	0
51												
52	911	Debt Services Prog.-Princ.										
53	912	Debt Services Prog.-Int.										
54	913	Debt Serv Prog-Refnded Debt										
55	920	Transfers Out										
56												
57	900	TOTAL OTHER SERVICES **	0	0	0	0	0	0	0	0	0	0
58												
59												
60		TOTAL EXPENDITURES ** (Lines 14+41+47+49+57) **	0	6,323	0	0	0	0	6,323	0	0	0
61												
62	950	Contingency Reserve (5% of Line 60)										
63												
64		TOTAL APPROPRIATION (Line 60 + Line 62)	0	6,323								
65												
66		BUDGET SUMMARY										
67												
68		Beginning Fund Balance										
69		Revenues + Transfers In		6,323CR								
70		TOTAL REVENUE (68 + 69)	0	6,323CR								
71												
72		Total Appropriation		6,323								
73		Unappropriated Balance										
74		TOTAL APPROPRIATION (72+73)	0	6,323								

BUDGET SUMMARY

The total on line 70 must equal the total on line 74

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COEUR D'ALENE CHARTER ACADEMY

BUDGET
REVENUES
July 1, 2014 - June 30, 2015

FUND NO: 7
257

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance		*****		40	429000	Other County			
2		as of July 1	0	*****	0	41	420000	TOTAL COUNTY **	0	*****	0
3	411100	Taxes-General M & O				42					
4	411200	Taxes-Supplemental				43	431100	Base Support Program			
5	411300	Taxes-Emergency				44	431200	Transportation Support			
6	411400	Taxes-Tort				45	431400	Except Child/SED Support			
7	411500	Taxes-Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes-Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes-Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes-Other				49	431900	Other State Support			
11	412100	Taxes-Plant Facility				50	432100	Driver Education Prog.			
12	412500	Taxes-Bond & Interest				51	432400	Professional Technical Prog			
13		TOTAL TAXES **	0	*****	0	52	437000	Lottery/Additional State Maint			
14	413000	Penalty: Delinquent Taxes				53	438000	Rev in Lieu of/Ag Equip Tax			
15						54	439000	Other State Revenue			
16	414100	Tuition - Individuals				55					
17	414200	Tuition-Districts in Idaho				56	430000	TOTAL STATE **	0	*****	0
18	414300	Tuition-Out of State Districts				57					
19						58	442000	Indirect Unrestricted Fed.			
20	415000	Earnings on Investments				59	443000	Direct Restricted Fed.			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445200	Title VI, ESEA-Innovative Pr			
23	416200	Meal Sales: Non-Reimb.				62	445300	Perkins III-Voc Tech Act			
24	416900	Other Food Sales				63	445400	Adult Education			
25						64	445500	Child Nutrition Reimb.			
26	417100	Admissions/Activities				65	445600	Title VI-B		69,460CR	
27	417200	Bookstore Sales				66	445900	Other Indirect Fed. Prog.			
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL **	0	*****	69,460CR
30	417900	Other Student Revenues				69					
31						70	451000	Proceeds: Bonds,Capital Leases			
32	418100	Community Service				71	453000	Sale of Fixed Assets			
33						72	450000	TOTAL OTHER **	0	*****	0
34	419100	Rentals				73					
35	419200	Contributions/Donations				74		TOTAL REVENUES **	0	*****	69,460CR
36	419300	Transportaion Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN			
38		TOTAL OTHER LOCAL **	0	*****	0	77					
39	410000	TOTAL LOCAL ** (Line 13 + 38)	0	*****	0	78	400000	BAL.+ REVENUE + TRANS. (Lines 1 + 74 + 76)	0	*****	69,460CR

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COEUR D'ALENE CHARTER ACADEMY

**BUDGET
EXPENDITURES
July 1, 2014 - June 30, 2015**

FUND NO: :
257

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
1	512	Elementary School Prog.										
2	515	Secondary School Prog.										
3	517	Alternative School Prog.										
4	519	Vocational-Technical Prog.										
5	521	Exceptional Child Prog.										
6	522	Preschool Exceptional Prog.										
7	524	Gifted & Talented Prog.										
8	531	Interscholastic Prog.										
9	532	School Activity Prog.										
10	541	Summer School Prog.										
11	542	Adult School Prog.										
12	546	Detention Center Prog.										
13												
14	500	TOTAL INSTRUCTION **	0	0	0	0	0	0	0	0	0	0
15												
16	611	Attend-Guidance-Health Prog										
17	616	Special Services Prog.		69,460			69,460					
18												
19	621	Instruction Improvement Prog										
20	622	Educational Media Prog.										
21	623	Instruction-Related Tech Prog										
22	631	Board of Education Prog.										
23	632	District Admin Prog.										
24												
25	641	School Administration Prog.										
26												
27	651	Business Operation Prog.										
28	655	Central Service Prog.										
29	656	Admin Tech Services Prog.										
30	661	Bldg-Care Prog. (Custodial)										
31	663	Maint-Non Student Occupied										
32	664	Maint-Student Occupied Bldgs										
33	665	Maintenance - Grounds										
34	667	Security Program										
35												
36	681	Pupil-To School Trans. Prog.										
37	682	Pupil-Activity Trans. Prog.										
38	683	General Transportation Prog.										

October 9, 2014

COEUR D'ALENE CHARTER ACADEMY

**BUDGET
EXPENDITURES
July 1, 2014 - June 30, 2015**

FUND NO: 257

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
39	691	Other Support Services Prog.										
40												
41	600	TOTAL SUPPORT SERV.**	0	69,460	0	0	69,460	0	0	0	0	0
42												
43	710	Child Nutrition Program										
44	720	Community Services Program										
45	730	Enterprise Operations										
46	700	TOTAL NON-INSTRUCTION**	0	0	0	0	0	0	0	0	0	0
47												
48	810	Capital Assets-Student Occ										
49	811	Capital Assets-Non Student Occ										
50	800	TOTAL CAPITAL ASSETS PROG**	0	0	0	0	0	0	0	0	0	0
51												
52	911	Debt Services Prog.-Princ.										
53	912	Debt Services Prog.-Int.										
54	913	Debt Serv Prog-Refnded Debt										
55	920	Transfers Out										
56												
57	900	TOTAL OTHER SERVICES **	0	0	0	0	0	0	0	0	0	0
58												
59												
60		TOTAL EXPENDITURES ** (Lines 14+41+47+49+57) **	0	69,460	0	0	69,460	0	0	0	0	0
61												
62	950	Contingency Reserve (5% of Line 60)										
63												
64		TOTAL APPROPRIATION (Line 60 + Line 62)	0	69,460								
65												
66		BUDGET SUMMARY										
67												
68		Beginning Fund Balance										
69		Revenues + Transfers In		69,460CR								
70		TOTAL REVENUE (68 + 69)	0	69,460CR								
71												
72		Total Appropriation		69,460								
73		Unappropriated Balance										
74		TOTAL APPROPRIATION (72+73)	0	69,460								

BUDGET SUMMARY

The total on line 70 must equal the total on line 74

October 9, 2014

COEUR D'ALENE CHARTER ACADEMY

**BUDGET
REVENUES**
July 1, 2014 - June 30, 2015

FUND NO: 4
410

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance		*****		40	429000	Other County			
2		as of July 1	0	*****	0	41	420000	TOTAL COUNTY **	0	*****	0
3	411100	Taxes-General M & O				42					
4	411200	Taxes-Supplemental				43	431100	Base Support Program			
5	411300	Taxes-Emergency				44	431200	Transportation Support			
6	411400	Taxes-Tort				45	431400	Except Child/SED Support			
7	411500	Taxes-Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes-Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes-Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes-Other				49	431900	Other State Support			
11	412100	Taxes-Plant Facility				50	432100	Driver Education Prog.			
12	412500	Taxes-Bond & Interest				51	432400	Professional Technical Prog			
13		TOTAL TAXES **	0	*****	0	52	437000	Lottery/Additional State Maint			
14	413000	Penalty: Delinquent Taxes				53	438000	Rev in Lieu of/Ag Equip Tax			
15						54	439000	Other State Revenue			
16	414100	Tuition - Individuals				55					
17	414200	Tuition-Districts in Idaho				56	430000	TOTAL STATE **	0	*****	0
18	414300	Tuition-Out of State Districts				57					
19						58	442000	Indirect Unrestricted Fed.			
20	415000	Earnings on Investments				59	443000	Direct Restricted Fed.			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445200	Title VI, ESEA-Innovative Pr			
23	416200	Meal Sales: Non-Reimb.				62	445300	Perkins III-Voc Tech Act			
24	416900	Other Food Sales				63	445400	Adult Education			
25						64	445500	Child Nutrition Reimb.			
26	417100	Admissions/Activities				65	445600	Title VI-B			
27	417200	Bookstore Sales				66	445900	Other Indirect Fed. Prog.			
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL **	0	*****	0
30	417900	Other Student Revenues				69					
31						70	451000	Proceeds: Bonds, Capital Leases			
32	418100	Community Service				71	453000	Sale of Fixed Assets			
33						72	450000	TOTAL OTHER **	0	*****	0
34	419100	Rentals				73					
35	419200	Contributions/Donations				74		TOTAL REVENUES **	0	*****	0
36	419300	Transportaion Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN	206,547CR	307,976CR	
38		TOTAL OTHER LOCAL **	0	*****	0	77					
39	410000	TOTAL LOCAL ** (Line 13 + 38)	0	*****	0	78	400000	BAL.+ REVENUE + TRANS. (Lines 1 + 74 + 76)	206,547CR	*****	307,976CR

October 9, 2014

COEUR D'ALENE CHARTER ACADEMY

**BUDGET
EXPENDITURES
July 1, 2014 - June 30, 2015**

FUND NO: 4
410

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
1	512	Elementary School Prog.										
2	515	Secondary School Prog.										
3	517	Alternative School Prog.										
4	519	Vocational-Technical Prog.										
5	521	Exceptional Child Prog.										
6	522	Preschool Exceptional Prog.										
7	524	Gifted & Talented Prog.										
8	531	Interscholastic Prog.										
9	532	School Activity Prog.										
10	541	Summer School Prog.										
11	542	Adult School Prog.										
12	546	Detention Center Prog.										
13												
14	500	TOTAL INSTRUCTION **	0	0	0	0	0	0	0	0	0	0
15												
16	611	Attend-Guidance-Health Prog										
17	616	Special Services Prog.										
18												
19	621	Instruction Improvement Prog										
20	622	Educational Media Prog.										
21	623	Instruction-Related Tech Prog										
22	631	Board of Education Prog.										
23	632	District Admin Prog.										
24												
25	641	School Administration Prog.										
26												
27	651	Business Operation Prog.										
28	655	Central Service Prog.										
29	656	Admin Tech Services Prog.										
30	661	Bldg-Care Prog. (Custodial)										
31	663	Maint-Non Student Occupied										
32	664	Maint-Student Occupied Bldgs										
33	665	Maintenance - Grounds										
34	667	Security Program										
35												
36	681	Pupil-To School Trans. Prog.										
37	682	Pupil-Activity Trans. Prog.										
38	683	General Transportation Prog.										

October 9, 2014

COEUR D'ALENE CHARTER ACADEMY

**BUDGET
EXPENDITURES
July 1, 2014 - June 30, 2015**

FUND NO: 4
410

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
39	691	Other Support Services Prog.										
40												
41	600	TOTAL SUPPORT SERV.**	0	0	0	0	0	0	0	0	0	0
42												
43	710	Child Nutrition Program										
44	720	Community Services Program										
45	730	Enterprise Operations										
46	700	TOTAL NON-INSTRUCTION**	0	0	0	0	0	0	0	0	0	0
47												
48	810	Capital Assets-Student Occ										
49	811	Capital Assets-Non Student Occ	206,547	307,976					307,976			
50	800	TOTAL CAPITAL ASSETS PROG**	206,547	307,976	0	0	0	0	307,976	0	0	0
51												
52	911	Debt Services Prog.-Princ.										
53	912	Debt Services Prog.-Int.										
54	913	Debt Serv Prog-Refnded Debt										
55	920	Transfers Out										
56												
57	900	TOTAL OTHER SERVICES **	0	0	0	0	0	0	0	0	0	0
58												
59												
60		TOTAL EXPENDITURES ** (Lines 14+41+47+49+57) **	206,547	307,976	0	0	0	0	307,976	0	0	0
61												
62	950	Contingency Reserve (5% of Line 60)										
63												
64		TOTAL APPROPRIATION (Line 60 + Line 62)	206,547	307,976								
65												
66		BUDGET SUMMARY										
67												
68		Beginning Fund Balance										
69		Revenues + Transfers In	206,547CR	307,976CR								
70		TOTAL REVENUE (68 + 69)	206,547CR	307,976CR								
71												
72		Total Appropriation	206,547	307,976								
73		Unappropriated Balance										
74		TOTAL APPROPRIATION (72+73)	206,547	307,976								

BUDGET SUMMARY

The total on line 70 must equal the total on line 74

October 9, 2014

COEUR D'ALENE CHARTER ACADEMY

BUDGET
REVENUES
July 1, 2014 - June 30, 2015

FUND NO: 4
425

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance		11,647CR		40	429000	Other County			
2		as of July 1	0	*****	11,647CR	41	420000	TOTAL COUNTY **	0	*****	0
3	411100	Taxes-General M & O				42					
4	411200	Taxes-Supplemental				43	431100	Base Support Program			
5	411300	Taxes-Emergency				44	431200	Transportation Support			
6	411400	Taxes-Tort				45	431400	Except Child/SED Support			
7	411500	Taxes-Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes-Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes-Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes-Other				49	431900	Other State Support	14,027CR		
11	412100	Taxes-Plant Facility				50	432100	Driver Education Prog.			
12	412500	Taxes-Bond & Interest				51	432400	Professional Technical Prog			
13		TOTAL TAXES **	0	*****	0	52	437000	Lottery/Additional State Maint		28,890CR	
14	413000	Penalty: Delinquent Taxes				53	438000	Rev in Lieu of/Ag Equip Tax			
15						54	439000	Other State Revenue			
16	414100	Tuition - Individuals				55					
17	414200	Tuition-Districts in Idaho				56	430000	TOTAL STATE **	14,027CR	*****	28,890CR
18	414300	Tuition-Out of State Districts				57					
19						58	442000	Indirect Unrestricted Fed.			
20	415000	Earnings on Investments				59	443000	Direct Restricted Fed.			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445200	Title VI, ESEA-Innovative Pr			
23	416200	Meal Sales: Non-Reimb.				62	445300	Perkins III-Voc Tech Act			
24	416900	Other Food Sales				63	445400	Adult Education			
25						64	445500	Child Nutrition Reimb.			
26	417100	Admissions/Activities				65	445600	Title VI-B			
27	417200	Bookstore Sales				66	445900	Other Indirect Fed. Prog.			
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL **	0	*****	0
30	417900	Other Student Revenues				69					
31						70	451000	Proceeds: Bonds, Capital Leases			
32	418100	Community Service				71	453000	Sale of Fixed Assets			
33						72	450000	TOTAL OTHER **	0	*****	0
34	419100	Rentals				73					
35	419200	Contributions/Donations		59,463CR		74		TOTAL REVENUES **	14,027CR	*****	88,353CR
36	419300	Transportaion Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN	85,973CR		
38		TOTAL OTHER LOCAL **	0	*****	59,463CR	77					
39	410000	TOTAL LOCAL ** (Line 13 + 38)	0	*****	59,463CR	78	400000	BAL. + REVENUE + TRANS. (Lines 1 + 74 + 76)	100,000CR	*****	100,000CR

October 9, 2014

COEUR D'ALENE CHARTER ACADEMY

BUDGET
EXPENDITURES
July 1, 2014 - June 30, 2015

FUND NO: 4
425

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
1	512	Elementary School Prog.										
2	515	Secondary School Prog.										
3	517	Alternative School Prog.										
4	519	Vocational-Technical Prog.										
5	521	Exceptional Child Prog.										
6	522	Preschool Exceptional Prog.										
7	524	Gifted & Talented Prog.										
8	531	Interscholastic Prog.										
9	532	School Activity Prog.										
10	541	Summer School Prog.										
11	542	Adult School Prog.										
12	546	Detention Center Prog.										
13												
14	500	TOTAL INSTRUCTION **	0	0	0	0	0	0	0	0	0	0
15												
16	611	Attend-Guidance-Health Prog										
17	616	Special Services Prog.										
18												
19	621	Instruction Improvement Prog										
20	622	Educational Media Prog.										
21	623	Instruction-Related Tech Prog										
22	631	Board of Education Prog.										
23	632	District Admin Prog.										
24												
25	641	School Administration Prog.										
26												
27	651	Business Operation Prog.										
28	655	Central Service Prog.										
29	656	Admin Tech Services Prog.										
30	661	Bldg-Care Prog. (Custodial)										
31	663	Maint-Non Student Occupied										
32	664	Maint-Student Occupied Bldgs										
33	665	Maintenance - Grounds										
34	667	Security Program										
35												
36	681	Pupil-To School Trans. Prog.										
37	682	Pupil-Activity Trans. Prog.										
38	683	General Transportation Prog.										

October 9, 2014

COEUR D'ALENE CHARTER ACADEMY

BUDGET
EXPENDITURES
July 1, 2014 - June 30, 2015

FUND NO: 4
425

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
39	691	Other Support Services Prog.										
40												
41	600	TOTAL SUPPORT SERV.**	0	0	0	0	0	0	0	0	0	0
42												
43	710	Child Nutrition Program										
44	720	Community Services Program										
45	730	Enterprise Operations										
46	700	TOTAL NON-INSTRUCTION**	0	0	0	0	0	0	0	0	0	0
47												
48	810	Capital Assets-Student Occ	100,000	100,000					100,000			
49	811	Capital Assets-Non Student Occ										
50	800	TOTAL CAPITAL ASSETS PROG**	100,000	100,000	0	0	0	0	100,000	0	0	0
51												
52	911	Debt Services Prog.-Princ.										
53	912	Debt Services Prog.-Int.										
54	913	Debt Serv Prog-Refned Debt										
55	920	Transfers Out										
56												
57	900	TOTAL OTHER SERVICES **	0	0	0	0	0	0	0	0	0	0
58												
59												
60		TOTAL EXPENDITURES ** (Lines 14+41+47+49+57) **	100,000	100,000	0	0	0	0	100,000	0	0	0
61												
62	950	Contingency Reserve (5% of Line 60)										
63												
64		TOTAL APPROPRIATION (Line 60 + Line 62)	100,000	100,000								
65												
66		BUDGET SUMMARY										
67												
68		Beginning Fund Balance		11,647CR								
69		Revenues + Transfers In	100,000CR	88,353CR								
70		TOTAL REVENUE (68 + 69)	100,000CR	100,000CR								
71												
72		Total Appropriation	100,000	100,000								
73		Unappropriated Balance										
74		TOTAL APPROPRIATION (72+73)	100,000	100,000								

BUDGET SUMMARY

The total on line 70 must equal the total on line 74

October 9, 2014

COEUR D'ALENE CHARTER ACADEMY

**BUDGET
REVENUES**
July 1, 2014 - June 30, 2015

FUND NO: ;
715

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance	62,903CR	90,641CR		40	429000	Other County			
2		as of July 1	62,903CR	*****	90,641CR	41	420000	TOTAL COUNTY **	0	*****	0
3	411100	Taxes-General M & O				42					
4	411200	Taxes-Supplemental				43	431100	Base Support Program			
5	411300	Taxes-Emergency				44	431200	Transportation Support			
6	411400	Taxes-Tort				45	431400	Except Child/SED Support			
7	411500	Taxes-Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes-Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes-Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes-Other				49	431900	Other State Support			
11	412100	Taxes-Plant Facility				50	432100	Driver Education Prog.			
12	412500	Taxes-Bond & Interest				51	432400	Professional Technical Prog			
13		TOTAL TAXES **	0	*****	0	52	437000	Lottery/Additional State Maint			
14	413000	Penalty: Delinquent Taxes				53	438000	Rev in Lieu of/Ag Equip Tax			
15						54	439000	Other State Revenue			
16	414100	Tuition - Individuals				55					
17	414200	Tuition-Districts in Idaho				56	430000	TOTAL STATE **	0	*****	0
18	414300	Tuition-Out of State Districts				57					
19						58	442000	Indirect Unrestricted Fed.			
20	415000	Earnings on Investments				59	443000	Direct Restricted Fed.			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445200	Title VI, ESEA-Innovative Pr			
23	416200	Meal Sales: Non-Reimb.				62	445300	Perkins III-Voc Tech Act			
24	416900	Other Food Sales				63	445400	Adult Education			
25						64	445500	Child Nutrition Reimb.			
26	417100	Admissions/Activities				65	445600	Title VI-B			
27	417200	Bookstore Sales				66	445900	Other Indirect Fed. Prog.			
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL **	0	*****	0
30	417900	Other Student Revenues				69					
31						70	451000	Proceeds: Bonds, Capital Leases			
32	418100	Community Service				71	453000	Sale of Fixed Assets			
33						72	450000	TOTAL OTHER **	0	*****	0
34	419100	Rentals				73					
35	419200	Contributions/Donations	33,700CR	47,700CR		74		TOTAL REVENUES **	33,700CR	*****	47,700CR
36	419300	Transportaion Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN			
38		TOTAL OTHER LOCAL **	33,700CR	*****	47,700CR	77					
39	410000	TOTAL LOCAL ** (Line 13 + 38)	33,700CR	*****	47,700CR	78	400000	BAL. + REVENUE + TRANS. (Lines 1 + 74 + 76)	96,603CR	*****	138,341CR

October 9, 2014

COEUR D'ALENE CHARTER ACADEMY

BUDGET
EXPENDITURES
July 1, 2014 - June 30, 2015

FUND NO.:

715

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
1	512	Elementary School Prog.										
2	515	Secondary School Prog.										
3	517	Alternative School Prog.										
4	519	Vocational-Technical Prog.										
5	521	Exceptional Child Prog.										
6	522	Preschool Exceptional Prog.										
7	524	Gifted & Talented Prog.										
8	531	Interscholastic Prog.										
9	532	School Activity Prog.										
10	541	Summer School Prog.										
11	542	Adult School Prog.										
12	546	Detention Center Prog.										
13												
14	500	TOTAL INSTRUCTION **	0	0	0	0	0	0	0	0	0	0
15												
16	611	Attend-Guidance-Health Prog										
17	616	Special Services Prog.										
18												
19	621	Instruction Improvement Prog										
20	622	Educational Media Prog.										
21	623	Instruction-Related Tech Prog										
22	631	Board of Education Prog.										
23	632	District Admin Prog.										
24												
25	641	School Administration Prog.										
26												
27	651	Business Operation Prog.		59,463			59,463					
28	655	Central Service Prog.										
29	656	Admin Tech Services Prog.										
30	661	Bldg-Care Prog. (Custodial)										
31	663	Maint-Non Student Occupied										
32	664	Maint-Student Occupied Bldgs										
33	665	Maintenance - Grounds										
34	667	Security Program										
35												
36	681	Pupil-To School Trans. Prog.										
37	682	Pupil-Activity Trans. Prog.										
38	683	General Transportation Prog.										

October 9, 2014

COEUR D'ALENE CHARTER ACADEMY

BUDGET EXPENDITURES July 1, 2014 - June 30, 2015

FUND NO: 7

715

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
39	691	Other Support Services Prog.	9,700	9,700			2,700	7,000				
40												
41	600	TOTAL SUPPORT SERV.**	9,700	69,163	0	0	62,163	7,000	0	0	0	0
42												
43	710	Child Nutrition Program										
44	720	Community Services Program										
45	730	Enterprise Operations										
46	700	TOTAL NON-INSTRUCTION**	0	0	0	0	0	0	0	0	0	0
47												
48	810	Capital Assets-Student Occ										
49	811	Capital Assets-Non Student Occ										
50	800	TOTAL CAPITAL ASSETS PROG**	0	0	0	0	0	0	0	0	0	0
51												
52	911	Debt Services Prog.-Princ.										
53	912	Debt Services Prog.-Int.										
54	913	Debt Serv Prog-Refnded Debt										
55	920	Transfers Out										
56												
57	900	TOTAL OTHER SERVICES **	0	0	0	0	0	0	0	0	0	0
58												
59												
60		TOTAL EXPENDITURES ** (Lines 14+41+47+49+57) **	9,700	69,163	0	0	62,163	7,000	0	0	0	0
61												
62	950	Contingency Reserve (5% of Line 60)										
63												
64		TOTAL APPROPRIATION (Line 60 + Line 62)	9,700	69,163								
65												
66		BUDGET SUMMARY										
67												
68		Beginning Fund Balance	62,903CR	90,641CR								
69		Revenues + Transfers In	33,700CR	47,700CR								
70		TOTAL REVENUE (68 + 69)	96,603CR	138,341CR								
71												
72		Total Appropriation	9,700	69,163								
73		Unappropriated Balance	86,903	69,178								
74		TOTAL APPROPRIATION (72+73)	96,603	138,341								

BUDGET SUMMARY

The total on line 70 must equal the total on line 74

October 9, 2014

COEUR D'ALENE CHARTER ACADEMY

BUDGET
REVENUES
July 1, 2014 - June 30, 2015

FUND NO: 7

716

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance	38,938CR	28,938CR		40	429000	Other County			
2		as of July 1	38,938CR	*****	28,938CR	41	420000	TOTAL COUNTY **	0	*****	0
3	411100	Taxes-General M & O				42					
4	411200	Taxes-Supplemental				43	431100	Base Support Program			
5	411300	Taxes-Emergency				44	431200	Transportation Support			
6	411400	Taxes-Tort				45	431400	Except Child/SED Support			
7	411500	Taxes-Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes-Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes-Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes-Other				49	431900	Other State Support			
11	412100	Taxes-Plant Facility				50	432100	Driver Education Prog.			
12	412500	Taxes-Bond & Interest				51	432400	Professional Technical Prog			
13		TOTAL TAXES **	0	*****	0	52	437000	Lottery/Additional State Maint			
14	413000	Penalty: Delinquent Taxes				53	438000	Rev in Lieu of/Ag Equip Tax			
15						54	439000	Other State Revenue			
16	414100	Tuition - Individuals				55					
17	414200	Tuition-Districts in Idaho				56	430000	TOTAL STATE **	0	*****	0
18	414300	Tuition-Out of State Districts				57					
19						58	442000	Indirect Unrestricted Fed.			
20	415000	Earnings on Investments				59	443000	Direct Restricted Fed.			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445200	Title VI, ESEA-Innovative Pr			
23	416200	Meal Sales: Non-Reimb.				62	445300	Perkins III-Voc Tech Act			
24	416900	Other Food Sales				63	445400	Adult Education			
25						64	445500	Child Nutrition Reimb.			
26	417100	Admissions/Activities				65	445600	Title VI-B			
27	417200	Bookstore Sales				66	445900	Other Indirect Fed. Prog.			
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL **	0	*****	0
30	417900	Other Student Revenues				69					
31						70	451000	Proceeds: Bonds, Capital Leases			
32	418100	Community Service				71	453000	Sale of Fixed Assets			
33						72	450000	TOTAL OTHER **	0	*****	0
34	419100	Rentals				73					
35	419200	Contributions/Donations	1,000CR	1,000CR		74		TOTAL REVENUES **	1,000CR	*****	1,000CR
36	419300	Transportaion Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN			
38		TOTAL OTHER LOCAL **	1,000CR	*****	1,000CR	77					
39	410000	TOTAL LOCAL ** (Line 13 + 38)	1,000CR	*****	1,000CR	78	400000	BAL.+ REVENUE + TRANS. (Lines 1 + 74 + 76)	39,938CR	*****	29,938CR

October 9, 2014

COEUR D'ALENE CHARTER ACADEMY

BUDGET
EXPENDITURES
July 1, 2014 - June 30, 2015

FUND NO: 7

716

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
1	512	Elementary School Prog.										
2	515	Secondary School Prog.										
3	517	Alternative School Prog.										
4	519	Vocational-Technical Prog.										
5	521	Exceptional Child Prog.										
6	522	Preschool Exceptional Prog.										
7	524	Gifted & Talented Prog.										
8	531	Interscholastic Prog.										
9	532	School Activity Prog.										
10	541	Summer School Prog.										
11	542	Adult School Prog.										
12	546	Detention Center Prog.										
13												
14	500	TOTAL INSTRUCTION **	0	0	0	0	0	0	0	0	0	0
15												
16	611	Attend-Guidance-Health Prog										
17	616	Special Services Prog.										
18												
19	621	Instruction Improvement Prog										
20	622	Educational Media Prog.										
21	623	Instruction-Related Tech Prog										
22	631	Board of Education Prog.										
23	632	District Admin Prog.										
24												
25	641	School Administration Prog.										
26												
27	651	Business Operation Prog.										
28	655	Central Service Prog.										
29	656	Admin Tech Services Prog.										
30	661	Bldg-Care Prog. (Custodial)										
31	663	Maint-Non Student Occupied										
32	664	Maint-Student Occupied Bldgs										
33	665	Maintenance - Grounds										
34	667	Security Program										
35												
36	681	Pupil-To School Trans. Prog.										
37	682	Pupil-Activity Trans. Prog.										
38	683	General Transportation Prog.										

October 9, 2014

COEUR D'ALENE CHARTER ACADEMY

**BUDGET
EXPENDITURES
July 1, 2014 - June 30, 2015**

FUND NO: 1
716

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
39	691	Other Support Services Prog.	11,000	10,000			10,000					
40												
41	600	TOTAL SUPPORT SERV.**	11,000	10,000	0	0	10,000	0	0	0	0	0
42												
43	710	Child Nutrition Program										
44	720	Community Services Program										
45	730	Enterprise Operations										
46	700	TOTAL NON-INSTRUCTION**	0	0	0	0	0	0	0	0	0	0
47												
48	810	Capital Assets-Student Occ										
49	811	Capital Assets-Non Student Occ										
50	800	TOTAL CAPITAL ASSETS PROG**	0	0	0	0	0	0	0	0	0	0
51												
52	911	Debt Services Prog.-Princ.										
53	912	Debt Services Prog.-Int.										
54	913	Debt Serv Prog-Refnded Debt										
55	920	Transfers Out										
56												
57	900	TOTAL OTHER SERVICES **	0	0	0	0	0	0	0	0	0	0
58												
59												
60		TOTAL EXPENDITURES ** (Lines 14+41+47+49+57) **	11,000	10,000	0	0	10,000	0	0	0	0	0
61												
62	950	Contingency Reserve (5% of Line 60)										
63												
64		TOTAL APPROPRIATION (Line 60 + Line 62)	11,000	10,000								
65												
66		BUDGET SUMMARY										
67												
68		Beginning Fund Balance	38,938CR	28,938CR								
69		Revenues + Transfers In	1,000CR	1,000CR								
70		TOTAL REVENUE (68 + 69)	39,938CR	29,938CR								
71												
72		Total Appropriation	11,000	10,000								
73		Unappropriated Balance	28,938	19,938								
74		TOTAL APPROPRIATION (72+73)	39,938	29,938								

BUDGET SUMMARY

The total on line 70 must equal the total on line 74

October 9, 2014

Please fax, email or mail your written response or request for extension to:

APPENDIX

Idaho Division of Building Safety
1090 E Watertower Street, Suite 150
Meridian, ID 83642

Office: 1-800-955-3044
Fax: 1-208-855-9669
E-mail: safety@dbs.idaho.gov

FACILITY REPORT

Facility No: E-271-0134

Inspector: BRAD ZIEL
Inspection Date: 04/30/2013

Owner: Coeur d Alene School Dist #271
311 N 10th St
Coeur d Alene, ID 83814

Location:
CDA Charter High School Building
711 W Kathleen
COEUR D ALENE, ID 83814

Contact: A Glenn Mabile
Contact Phone: 2086761667
Contact E-mail: gmabile@cdacharter.org

A response regarding your plans for corrective action for the potential safety hazards is required within 20 calendar days of receipt of report. Corrections need not be completed to respond. Should additional time be needed to formulate responses, an extension of time for up to 60 days may be requested.

Recommendations:

17.10.01.004.01

1. 150.06.a. Room A-7. Electric power taps shall not be "daisy chained", "piggy backed", otherwise connected to one another.

October 9, 2014

Please fax, email or mail your written response or request for extension to:

Idaho Division of Building Safety
1090 E Watertower Street, Suite 150
Meridian, ID 83642

Office: 1-800-955-3044
Fax: 1-208-855-9669
E-mail: safety@dbs.idaho.gov

FACILITY REPORT

Facility No: E-271-0137

Inspector: BRAD ZIEL
Inspection Date: 04/30/2013

Owner: Coeur d Alene School Dist #271
311 N 10th St
Coeur d Alene, ID 83814

Location:
Charter Portable Classroom M5-M10
711 West Kathleen
Coeur d Alene, ID 83815

Contact: A Glenn Mabile
Contact Phone: 2086761667
Contact E-mail: gmabile@cdacharter.org

A response regarding your plans for corrective action for the potential safety hazards is required within 20 calendar days of receipt of report. Corrections need not be completed to respond. Should additional time be needed to formulate responses, an extension of time for up to 60 days may be requested.

Recommendations:

17.10.01.004.01

1. 150.05.d. Mods 6; 8; 11: Flexible electric extension cords are not allowed to be used as a substitute for fixed permanent electric wiring.
2. 150.06.a. Mods 10 and 11: Daisy chain in mod 10 and there are mulible daisy chains and extension cords in mod 11.

October 9, 2014

Please fax, email or mail your written response or request for extension to:

Idaho Division of Building Safety
1090 E Watertower Street, Suite 150
Meridian, ID 83642

Office: 1-800-955-3044
Fax: 1-208-855-9669
E-mail: safety@dbs.idaho.gov

FACILITY REPORT

Facility No: E-271-0136

Inspector: BRAD ZIEL
Inspection Date: 04/30/2013

Owner: Coeur d Alene School Dist #271
311 N 10th St
Coeur d Alene, ID 83814

Location:
Charter Portable Classroom M1-M4
711 West Kathleen
Coeur d Alene, ID 83815

Contact: A Glenn Mabile
Contact Phone: 2086761667
Contact E-mail: gmabile@cdacharter.org

A response regarding your plans for corrective action for the potential safety hazards is required within 20 calendar days of receipt of report. Corrections need not be completed to respond. Should additional time be needed to formulate responses, an extension of time for up to 60 days may be requested.

Recommendations:

17.10.01.004.01

1. 150.05.d. Mod 1 and 4: Flexible electric extension cords are not allowed to be used as a substitute for fixed permanent electric wiring

October 9, 2014

Please fax, email or mail your written response or request for extension to:

Idaho Division of Building Safety
1090 E Watertower Street, Suite 150
Meridian, ID 83642

Office: 1-800-955-3044
Fax: 1-208-855-9669
E-mail: safety@dbs.idaho.gov

FACILITY REPORT

Facility No: E-271-0135

Inspector: BRAD ZIEL
Inspection Date: 04/30/2013

Owner: Coeur d Alene School Dist #271
311 N 10th St
Coeur d Alene, ID 83814

Location:
CDA Charter School Main Classroom Bldg
711 West Kathleen
Coeur d Alene, ID 83815

Contact: A Glenn Mabile
Contact Phone: 2086761667
Contact E-mail: gmabile@cdacharter.org

A response regarding your plans for corrective action for the potential safety hazards is required within 20 calendar days of receipt of report. Corrections need not be completed to respond. Should additional time be needed to formulate responses, an extension of time for up to 60 days may be requested.

Recommendations:

17.10.01.004.01

1. 150.05.d. Rooms 3; 5 and Vice Principals Office. Flexible electric extension cords are not allowed to be used as a substitute for fixed permanent electric wiring.
2. 060.04.p. Nurses Room: Portable Heating appliances shall have tip over protection.
3. 150.05.d. Cover plate is needed at exposed conductors at rear exit in room 12. Cover plates are required to be used to cover all exposed conductors in junction boxes, panels, electric enclosures, etc.

October 9, 2014

From: Glenn Mabile
To: ["Brad Ziel"; safety@dbs.idaho.gov](mailto:Brad.Ziel@dbs.idaho.gov)
Cc: [Carl Larsen \(clarsen2@cdacharter.org\)](mailto:clarsen2@cdacharter.org)
Subject: RE: Safety inspection reports
Date: Wednesday, May 08, 2013 9:35:00 AM

Dear Brad and Department personnel,

All of the recommendations in our building safety inspections are related to flexible extension cords, daisy chained extensions, outlet covers and portable heating devices.

Facility #s E-271-0134, E-271-0135, E-271-0136, E-271-0137

We are currently working on all of the recommendations and expect them to be compliant by May 10, 2013.

Thank you for your efforts to maintain safe facilities for our kids!

Sincerely,

A. Glenn Mabile
CFO/Business Manager
Coeur d'Alene Charter Academy

From: Brad Ziel [mailto:Brad.Ziel@dbs.idaho.gov]
Sent: Monday, May 06, 2013 10:53 AM
To: Glenn Mabile
Subject: Safety inspection reports

**COEUR D'ALENE CHARTER
ACADEMY, INC.**

**FINANCIAL STATEMENTS
JUNE 30, 2013**

October 9, 2014

Coeur d'Alene Charter Academy, Inc.
June 30, 2013

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October 9, 2014

FINANCIAL SECTION
INDEPENDENT AUDITORS' REPORT

October 9, 2014



INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Coeur d'Alene Charter Academy, Inc.
Coeur d'Alene, ID 83814

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Coeur d'Alene Charter Academy, Inc. as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the Coeur d'Alene Charter Academy, Inc.'s basic financial statements as listed in the table of contents. We have also audited each fiduciary fund type of Coeur d'Alene Charter Academy, Inc., as of and for the year ended June 30, 2013, as displayed in Coeur d'Alene Charter Academy, Inc.'s basic financial statements.

Management's Responsibility for the Financial Statements

Coeur d'Alene Charter Academy, Inc.'s management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Coeur d'Alene Charter Academy, Inc., as of June 30, 2013, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. In addition, in our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each fiduciary fund of Coeur d'Alene Charter Academy, Inc., as of June 30, 2013, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

- 1 -

2100 NW Blvd., Suite 400, Coeur d'Alene, ID 83814

mmco CPA.com // p 208-765-9500 // f 208-667-9174

INDEPENDENT AUDITORS' REPORT (CONCLUDED)

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the *management's discussion and analysis and budgetary comparison information on pages 3-7 and 26* be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Coeur d'Alene Charter Academy, Inc. 's basic financial statements. The Agency Funds – Schedule of Changes in Deposit Balances of Student Body Funds is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The Agency Funds – Schedule of Changes in Deposit Balances of Student Body Funds is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Agency Funds – Schedule of Changes in Deposit Balances of Student Body Funds is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 15, 2013 on our consideration of Coeur d'Alene Charter Academy, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Coeur d'Alene Charter Academy, Inc. 's internal control over financial reporting and compliance.

Magnuson, McHugh & Company, P.A.

Magnuson, McHugh, & Co.

October 15, 2013

October 9, 2014

FINANCIAL SECTION

MANAGEMENT'S DISCUSSION AND ANALYSIS

October 9, 2014

Coeur d'Alene Charter Academy, Inc.

**MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2013**

The following discussion and analysis provides an overview of Coeur d'Alene Charter Academy's (the "Academy") financial performance for activities during the fiscal year ended June 30, 2013.

FINANCIAL HIGHLIGHTS

- The Academy experienced a substantial increase in student population, the 13th of our 14 year history. The year over year increase in beginning enrollment was 10.7%.
- Due to the increased student population, generous local donors, and a slowly improving economy our actual revenue exceeded budget projections by 11.5%.
- Conservative use of funds and increased revenues allowed us to begin reversing the effects of net asset and fund balance reductions experienced during the recession period.

OVERVIEW OF FINANCIAL STATEMENTS

The Academy's annual financial statements are comprised of four parts: management's discussion and analysis, basic financial statements, required supplementary information, and other supplementary information.

- The basic financial statements include two accounting formats and related notes that provide further details to the information presented in those statements.
- Government-wide statements report a compilation of the Academy's financial information.
- Fund financial statements focus on individual parts of the Academy's financial activities and provide more details on operations.
- Notes to the financial statements provide explanations and disclosures to some of the information in the statements so that readers have a deeper understanding of the Academy's financial picture.
- Required supplementary information contains the general fund budgetary comparison schedule. This statement shows a condensed version of the budget planning for the fiscal year and how the actual results varied from the plan.
- The statements conclude with other supplementary information on non-major and fiduciary funds that are utilized by the Academy for special purposes or held in trust for other organizations. This section provides more detail on the funds reported in aggregate in the previous fund financial statements.

Government-wide Statements

The government-wide statements report information in an accounting method similar to statements provided by private sector companies. The statement of net position indicates the financial position of the Academy at a given point in time (in this case the last day of the fiscal year). The statement of activities reports programmatic expenses and revenues that result in the change in net position over a period in time (fiscal year).

October 9, 2014

Coeur d'Alene Charter Academy, Inc.

**MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2013**

OVERVIEW OF FINANCIAL STATEMENTS (CONTINUED)

Government-wide Statements (Continued)

- The bottom line on these statements, net position, is one measure of the overall financial position of the Academy. An increase or decrease from a prior year may indicate improvement or decline of the financial position.
- To gain a complete picture of the overall financial condition of the Academy the reader should consider additional factors that include student enrollment, community growth, legislative appropriations, and State economic conditions.
- In the government-wide financial statements, the Academy's activities are all classified as governmental activities. These activities are largely supported by Idaho State general fund revenue derived from income and sales tax. The Academy does not receive funding from local property tax revenues.

Fund Financial Statements

The fund financial statements provide detailed information about the general fund, a compilation of the non-major funds (other governmental), and fiduciary funds. Funds are accounting devices used to track the source of funding and spending on particular programs. This enables the Academy to demonstrate compliance with various regulatory requirements. A balance sheet and statement of revenues, expenditures and changes in fund balances is provided along with reconciliation to the government-wide statements. The reconciliation statements provide a tie between fund statements and government-wide statements that allow the user to connect the overall financial picture with the more detailed one.

Fund Types

Governmental Funds – Most of the Academy's basic services are included in governmental funds. They generally focus on the sources and the uses of cash and other financial assets that provide the basic programmatic services of the Academy. The governmental funds statements provide a more detailed view as to whether there were sufficient resources to finance the Academy's programs. It can also indicate the availability of resources for future use. Governmental fund information does not report on long-term commitments as is reported on the government-wide statements. Therefore, an explanation of the differences between the governmental funds and the government-wide statements is included as a separate statement.

Fiduciary/Agency Funds – The Academy is responsible as a trustee, or fiduciary, for student organizations and the scholarship and a building trust fund. These funds may only be used for their intended purpose and only by those to whom the assets belong. The Academy excludes these activities from government-wide statements because they cannot be used for its operations.

FINANCIAL ANALYSIS

Net Position

One indicator of the Academy's financial position is net position. Assets exceeded liabilities by \$2,458,995 as of June 30, 2013. This represented a .01% decrease in net position over last year. The largest portion of net position is reflected in investment in capital assets (e.g. buildings and real property, electronic equipment, furniture and fixtures). Although net position decreased, the amount was minor and is viewed as a success given the economic climate (Table 2). Table 1 on the following page provides a summary of the Academy's net position.

October 9, 2014

Coeur d'Alene Charter Academy, Inc.

MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2013

FINANCIAL ANALYSIS (CONTINUED)

Net Position (Continued)

Table 1
Statement of Net Position
June 30, 2013 and 2012

	<u>2013</u>	<u>2012</u>
ASSETS		
Current and other assets	\$ 1,259,949	\$ 1,265,680
Capital assets, net of accumulated depreciation	<u>3,900,402</u>	<u>4,039,621</u>
Total assets	<u>5,160,351</u>	<u>5,305,301</u>
LIABILITIES		
Long-term liabilities outstanding	2,284,853	2,431,346
Other liabilities	<u>416,503</u>	<u>412,120</u>
Total liabilities	<u>2,701,356</u>	<u>2,843,466</u>
NET POSITION		
Net investment in capital assets	1,615,549	1,608,275
Unrestricted	<u>843,446</u>	<u>853,560</u>
	<u>\$ 2,458,995</u>	<u>\$ 2,461,835</u>

Changes in Net Position

Table 2, below, shows the changes in net position for the fiscal year ended 2013. Total expenses exceeded revenues by \$2,840. The improvement over last year is largely attributed to increased student population (producing increased state revenue) combined with controlled growth of related expenses. Expenses reflect the fact that all of the Academy's activities revolve around the instruction and support of school programs.

Table 2
Changes in Net Position
For the Years Ending June 30, 2013 and 2012

	<u>2013</u>	<u>2012</u>
REVENUES		
Program revenues:		
Charges for services	\$ 111,124	\$ 87,296
General revenues:		
State revenues	3,550,860	3,164,982
Interest and investment earnings	6,245	7,978
Federal assistance	-	94,660
Other local support	<u>74,995</u>	<u>92,990</u>
Total revenues	<u>3,743,224</u>	<u>3,447,906</u>
EXPENSES		
Instructional services	2,823,278	2,726,856
Support services	830,628	832,037
Interest on long-term debt	<u>92,158</u>	<u>95,839</u>
Total expenses	<u>3,746,064</u>	<u>3,654,732</u>
CHANGE IN NET POSITION	<u>\$ (2,840)</u>	<u>\$ (206,826)</u>

October 9, 2014

Coeur d'Alene Charter Academy, Inc.

MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2013

FINANCIAL ANALYSIS (CONTINUED)

Governmental Funds

The Academy completed the year with a total governmental fund balance of \$843,446 which is down from the prior year fund balance by \$10,114, or 1.18%. As earlier stated in relation to net position, the change is viewed as positive given the economic climate and the stability in operations represented in Table 3.

General Fund Budgetary Highlights

The beginning budget for the Academy is presented to the public and adopted in June of the preceding year. Typically, an amended budget is adopted in December or January of the fiscal year based on attendance and employment figures that are not available earlier. Revenue received by the State is largely based on those figures. The budget for 2012-2013 was amended by minor amounts through the year.

The Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – General Fund (page 26) shows the changes in the budget and a comparison with actual results. The net change in the general fund balance at year end was mitigated by conservative planning and budgeting.

Table 3
Statement of Revenues and Expenditures
and Changes in Fund Balance-Governmental Funds
For the Years Ending June 30, 2013 and 2012

	2013	2012	Total % Change
REVENUES			
Interest	\$ 6,245	\$ 7,978	-22%
Other local revenue	186,119	180,286	3%
State support	3,550,860	3,164,982	12%
Federal Assistance	-	94,660	-100%
Total revenues	<u>3,743,224</u>	<u>3,447,906</u>	<u>9%</u>
EXPENDITURES			
Instructional services programs	2,656,299	2,562,175	4%
Support services programs	822,549	824,087	0%
Capital asset program	35,839	438,371	-92%
Debt service (P&I)	238,651	232,553	3%
Total expenses	<u>3,753,338</u>	<u>4,057,186</u>	<u>-7%</u>
OTHER FINANCING SOURCES (USES)			
Proceeds from notes	-	350,000	100%
Transfers in	20,045	334,061	-94%
Transfers out	(20,045)	(334,061)	-94%
Total other financing sources (uses)	<u>-</u>	<u>350,000</u>	<u>100%</u>
NET CHANGE IN FUND BALANCE	<u>\$ (10,114)</u>	<u>\$ (259,280)</u>	<u>-96%</u>

October 9, 2014

Coeur d'Alene Charter Academy, Inc.

**MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2013**

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

An overview of capital asset changes for the fiscal year is contained in note 5 on page 22 and 23 (notes to financial statements). The majority of changes are due to depreciation of assets. Total capital assets, after accumulated depreciation, at the end of the fiscal year are \$3,900,402.

Long-Term Debt

Four notes currently held by bankcda on Academy real property (note 7, pg 24) were renegotiated in January 2012 to reduce the interest rates. The notes are now 3.85% with the balance due in January 2021. All other terms are unchanged. A fifth note, also at 3.85%, was executed on June 28th, 2013 with a 10 year term. The note was for construction of the high school addition and was completely drawn in October 2013. We will continue to use debt with prudence and maintain it at a level that meets the capital needs of the institution and is not detrimental to our overall financial health.

FACTORS BEARING ON THE ACADEMY'S FUTURE

Currently known circumstances that will impact the Academy's financial status in the future:

- The economy continues to be the primary driver in determining future state tax revenues. The State of Idaho is experiencing a slow recovery from the recession and some improvement in tax revenues. There is still a great deal of uncertainty and we will continue to operate in a manner that is conservative in relation to expenditures and the known sources of revenue.
- Projected enrollment for the coming year is flat. State funding should be marginally up but human resource expenses will present challenges for the coming year.
- Health reform and continued political conflict on the federal and state level may impact the economy, which in turn will affect the stability of future revenues and expenses.

CONTACTING THE ACADEMY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens with a general overview of the Academy's finances and to demonstrate our accountability for the resources we receive from all sources. If you have questions about this report or need additional information, contact the Coeur d'Alene Charter Academy, 4904 N. Duncan Dr., Coeur d'Alene, ID 83815 or email gmabile@cdacharter.org.

October 9, 2014

FINANCIAL SECTION

BASIC FINANCIAL STATEMENTS

October 9, 2014

Coeur d'Alene Charter Academy, Inc.

STATEMENT OF NET POSITION

June 30, 2013

ASSETS

Cash and cash equivalents	\$ 1,245,114
Receivables	14,835
Capital assets not being depreciated:	722,465
Capital assets net of accumulated depreciation	3,177,937
Total assets	<u>5,160,351</u>

LIABILITIES

Accounts payable	12,375
Accrued payroll and benefits	349,368
Deposits	54,760
Long-term liabilities:	
Due within one year	153,789
Due in more than one year	2,131,064
Total liabilities	<u>2,701,356</u>

NET POSITION

Net investment in capital assets	1,615,549
Unrestricted	843,446
Total net position	<u>\$ 2,458,995</u>

The accompanying "Notes to the Financial Statements"
are an integral part of this statement.

October 9, 2014

Coeur d'Alene Charter Academy, Inc.

STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2013

	Expenses	Charges for Services	Program Revenues		Net (Expenses) Revenues and Changes in Net Assets Governmental Activities
			Operating Grants and Contributions	Capital Grants and Contributions	
FUNCTIONS/PROGRAMS:					
Governmental Activities:					
Instruction programs:					
Secondary	\$ 2,743,745	\$ 111,124	\$ -	\$ -	\$ (2,632,621)
Interscholastic & school activity	79,533	-	-	-	(79,533)
Support services programs:					
Attendance-guidance-health	90,552	-	-	-	(90,552)
Instructional related technology program	15,466	-	-	-	(15,466)
School administration	349,606	-	-	-	(349,606)
Business operations	143,178	-	-	-	(143,178)
Custodial & maintenance	227,095	-	-	-	(227,095)
Transportation	4,731	-	-	-	(4,731)
Interest on long-term debt	92,158	-	-	-	(92,158)
Total governmental activities	<u>\$ 3,746,064</u>	<u>\$ 111,124</u>	<u>\$ -</u>	<u>\$ -</u>	<u>(3,634,940)</u>
General revenues:					
State revenue					3,550,860
Other local support					74,995
Interest and investment earnings					6,245
Total general revenues					<u>3,632,100</u>
Change in net position					(2,840)
Net position - July 1, 2012					2,461,835
Net position - June 30, 2013					<u>\$ 2,458,995</u>

The accompanying "Notes to the Financial Statements" are an integral part of this statement.

October 9, 2014

Coeur d'Alene Charter Academy, Inc.

BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2013

	*		
	Technology		
	Fund		
	Total		
ASSETS			
Cash and cash equivalents	\$ 1,238,361	\$ 6,753	\$ 1,245,114
Accounts receivable	14,835	-	14,835
Total assets	<u>\$ 1,253,196</u>	<u>\$ 6,753</u>	<u>\$ 1,259,949</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 12,375	\$ -	\$ 12,375
Accrued payroll and benefits	347,672	1,696	349,368
Deposits	54,760	-	54,760
Total liabilities	<u>414,807</u>	<u>1,696</u>	<u>416,503</u>
Fund balances:			
Restricted for technology	-	5,057	5,057
Assigned to:			
Debt retirement	245,000	-	245,000
Building maintenance and repairs	50,000	-	50,000
Contractual employee salary and benefit commitments for FY 2014	543,389	-	543,389
Total fund balances	<u>838,389</u>	<u>5,057</u>	<u>843,446</u>
Total liabilities and fund balances	<u>\$ 1,253,196</u>	<u>\$ 6,753</u>	<u>\$ 1,259,949</u>

* Not a major fund

The accompanying "Notes to the Financial Statements" are an integral part of this statement.

October 9, 2014

Coeur d'Alene Charter Academy, Inc.

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
June 30, 2013

Total fund balances at June 30, 2013 - Governmental Funds		\$	843,446
Cost of capital assets at June 30, 2013	\$	5,887,625	
Less: Accumulated depreciation as of June 30, 2013			
Buildings		(916,471)	
Equipment and furniture		(1,015,294)	
Land improvements		<u>(55,458)</u>	3,900,402
Long-term liabilities at June 30, 2013:			
Long-term debt payable			<u>(2,284,853)</u>
Net position at June 30, 2013		\$	<u><u>2,458,995</u></u>

The accompanying "Notes to the Financial Statements"
are an integral part of this statement.

October 9, 2014

Coeur d'Alene Charter Academy, Inc.

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2013

	*	*	*	*
	General	Technology Fund	Capital Projects	Plant Facilities Lottery
	Total			
REVENUES				
Interest income	\$ 6,245	\$ -	\$ -	\$ -
Other local revenue	186,119	-	-	-
State assistance and reimbursements	3,520,138	30,722	-	-
Total revenues	<u>3,712,502</u>	<u>30,722</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Instruction programs:				
Secondary programs	2,576,766	-	-	-
Interscholastic & school activity programs	79,533	-	-	-
Total instruction programs	<u>2,656,299</u>	<u>-</u>	<u>-</u>	<u>-</u>
Support services programs:				
Attendance, guidance and health program	90,552	-	-	-
Instructional related technology program	-	15,466	-	-
School administration program	344,948	-	-	-
Business operations program	143,178	-	-	-
Custodial and maintenance program	223,674	-	-	-
Transportation program	4,731	-	-	-
Total support services programs	<u>807,083</u>	<u>15,466</u>	<u>-</u>	<u>-</u>
Capital asset program	1,821	13,973	10,660	9,385
Debt service program:				
Principal retirement	146,493	-	-	-
Interest	92,158	-	-	-
Total debt service program	<u>238,651</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>3,703,854</u>	<u>29,439</u>	<u>10,660</u>	<u>9,385</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>8,648</u>	<u>1,283</u>	<u>(10,660)</u>	<u>(9,385)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	10,660	9,385
Transfers out	<u>(20,045)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(20,045)</u>	<u>-</u>	<u>10,660</u>	<u>9,385</u>
NET CHANGE IN FUND BALANCES	(11,397)	1,283	-	-
FUND BALANCES, beginning	<u>849,786</u>	<u>3,774</u>	<u>-</u>	<u>-</u>
FUND BALANCES, ending	<u>\$ 838,389</u>	<u>\$ 5,057</u>	<u>\$ -</u>	<u>\$ -</u>

* Not a major fund

The accompanying "Notes to the Financial Statements"
are an integral part of this statement.

October 9, 2014

Coeur d'Alene Charter Academy, Inc.

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF THE GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2013

Total net changes in fund balances for year ended June 30, 2013	\$ (10,114)
Add: Capital outlay which is considered expenditures	35,839
Less: Depreciation expense for the year ended June 30, 2013	(175,058)
Add: Loan payments considered as an expenditure	146,493
Change in net position for the year ended June 30, 2013	<u>\$ (2,840)</u>

The accompanying "Notes to the Financial Statements"
are an integral part of this statement.

October 9, 2014

Coeur d'Alene Charter Academy, Inc.

STATEMENT OF NET POSITION
FIDUCIARY FUNDS
June 30, 2013

	<u>Expendable Building Trust</u>	<u>Scholarship Trust</u>	<u>Student Body Agency Funds</u>
ASSETS			
Cash and cash equivalents	\$ 62,903	\$ 38,938	\$ 90,095
Total assets	<u>62,903</u>	<u>38,938</u>	<u>90,095</u>
LIABILITIES			
Due to student groups	-	-	90,095
Total liabilities	<u>-</u>	<u>-</u>	<u>90,095</u>
NET POSITION			
Held in trust	<u>\$ 62,903</u>	<u>\$ 38,938</u>	<u>\$ -</u>

The accompanying "Notes to the Financial Statements"
are an integral part of this statement.

October 9, 2014

Coeur d'Alene Charter Academy, Inc.

STATEMENT OF CHANGES IN NET POSITION
FIDUCIARY FUNDS
For the Year Ended June 30, 2013

	Expendable Building Trust	Expendable Scholarship Trust
ADDITIONS		
Contributions	\$ 31,485	\$ 6,190
Interest earnings	182	113
Total additions	<u>31,667</u>	<u>6,303</u>
DEDUCTIONS		
Contribution expense	5,872	-
Auction expenses	8,610	-
Scholarships	-	3,000
Total deductions	<u>14,482</u>	<u>3,000</u>
Change in net position	17,185	3,303
NET POSITION, beginning of year	<u>45,718</u>	<u>35,635</u>
NET POSITION, end of year	<u>\$ 62,903</u>	<u>\$ 38,938</u>

The accompanying "Notes to the Financial Statements"
are an integral part of this statement.

October 9, 2014

Coeur d'Alene Charter Academy, Inc.

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2013

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Coeur d'Alene Charter Academy, Inc. (the "Academy") operates under the direction of a Board of Directors, who oversees the operation of the Academy and governs the decisions made by the Principal. The Academy is engaged in the education of students on the secondary level. Coeur d'Alene Charter Academy, Inc. does not exercise sufficient control over other governmental agencies and authorities to warrant including them as a part of the Academy's entity.

A. Reporting Entity

A reporting entity is comprised of the primary government, component units, and other organizations that are included to ensure the financial statements are not misleading. The primary government of the Academy consists of all funds, departments, boards, and agencies that are not legally separate from Coeur d'Alene Charter Academy Inc. For the Academy this includes general operations, debt service, and student and supportive service activities.

Component units are legally separate organizations for which the Academy is financially accountable. Component units may also include organizations that are fiscally dependent on the Academy, that is, the Academy approves their budget, the issuance of their debt, or the levying of taxes. The Academy has no component units.

The financial statements of the Academy have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental entities. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. During the year ended June 30, 2013, the Academy implemented GASB No. 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position. The most significant of the Academy's accounting policies are described below:

B. Fund Accounting

The Academy uses funds to maintain its financial records during the fiscal year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain Academy functions or activities. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The various funds of the Academy are grouped into the categories governmental and fiduciary.

Governmental Funds – Governmental funds focus on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the Academy's major governmental funds:

General Fund – The general fund is used to account for all financial resources except those required to be accounted for in another fund. The general fund is available for any purpose provided it is expended or transferred according to the laws of the state of Idaho.

Additionally, the Academy reports the following governmental funds:

Capital Projects Fund – The capital projects fund is used to account for financial resources used to construct or acquire capital improvements/additions.

Technology Fund – The Technology fund is used to account for financial resources provided to the Academy through the State of Idaho for technology related functions.

Plant Facilities Lottery Fund – The Plant Facilities Lottery fund is used to account for financial resources used for Plant Facilities capital outlay.

(Continued)

October 9, 2014

Coeur d'Alene Charter Academy, Inc.

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2013

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Fund Accounting (Continued)

Fiduciary Funds – Fiduciary fund reporting focuses on net position and changes in net position. The funds accounted for in this category by the Academy are the agency and trust funds. The trust funds are an expendable building fund and a scholarship fund maintained and distributed by the Academy. The agency fund accounts for assets held by the Academy as an agent for school organizations. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

During the course of operations the Academy has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds. While these balances are reported in the fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities are eliminated so that only the net amount is included as internal balances in the governmental activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in the governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column.

C. Basis of Presentation

Government-wide Financial Statements – The statement of net position and the statement of activities display information about the Academy as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The Academy has activities that are considered to be governmental as opposed to business-type activity.

The government-wide statements are prepared using the economic resources measurement focus. This differs from the manner in which governmental fund financial statements are prepared. Therefore, governmental fund financial statements include reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

The government-wide statement of activities presents a comparison between direct expenses and program revenues for each function or program of the Academy's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and are therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues of the Academy, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the Academy.

Fund Financial Statements – Fund financial statements report detailed information about the Academy. The focus of governmental fund statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. Non major funds are also reported on the fund statements and noted with an asterisk to indicate that they are non major funds.

(Continued)

October 9, 2014

Coeur d'Alene Charter Academy, Inc.

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2013

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Presentation (Continued)

The accounting and reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types are accounted for using a flow of current financial resources measurement focus. The financial statements for governmental funds are a balance sheet, which generally includes only current assets and current liabilities, and a statement of revenues, expenditures and changes in fund balances, which reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources.

Fiduciary funds are reported using the economic resources measurement focus.

D. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Fiduciary funds also use the accrual basis of accounting.

Revenues – Exchange and Non-exchange Transactions – Revenues resulting from exchange transactions, in which each party receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenues are recorded in the fiscal year in which the resources are measurable and available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the Academy available means expected to be received within 60 days of the fiscal year-end.

Non-exchange transactions, in which the Academy receives value without directly giving equal value in return, include grants, entitlements and donations. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted, matching requirements, in which the Academy must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the Academy on a reimbursement basis. On a modified accrual basis, revenues from non-exchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at fiscal year-end: interest, tuition, grants, student fees, and rentals.

Expenses/Expenditures – On the accrual basis of accounting, expenses are recognized at the time they are incurred.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation, are not recognized in governmental funds.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

(Continued)

October 9, 2014

Coeur d'Alene Charter Academy, Inc.

NOTES TO THE FINANCIAL STATEMENTS
June 30, 2013

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Cash and Cash Equivalents

On the financial statements, cash received by the Academy is pooled for investment purposes and is presented as "Cash and Cash Equivalents" for the following funds: General fund and non-major funds. Interest earned in the pooled accounts is allocated to the general fund.

During the fiscal year ended June 30, 2013, investments were limited to money market accounts and certificates of deposit.

For presentation on the financial statements, investments with an original maturity of three months or less at the time they are purchased by the Academy are considered to be cash equivalents. Investments with an initial maturity of more than three months are reported as investments. It also includes certificates of deposit with a maturity beyond three months as the entity is able to access the funds at any time with minimal penalty.

F. Capital Assets

General capital assets usually result from expenditures in the governmental funds. These assets are reported in the government-wide statement of net position but are not reported in the fund financial statements.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated fixed assets are recorded at their fair market values as of the date received. The Academy maintains a capitalization threshold of \$500 to \$50,000 depending on the nature of the item (i.e. buildings with a cost of \$50,000 or more are capitalized and equipment with a cost of \$500 or more are capitalized). The Academy does not possess any infrastructure. Improvements and interest incurred during the construction of capital assets are capitalized. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized.

All reported capital assets are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Land improvements	40 yrs
Buildings/improvements	40 yrs
Modular equipment	10 yrs
Improvements	10 yrs
Furniture	7 yrs
Equipment	5 yrs

G. Accrued Liabilities and Long-term Obligations

All payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements.

In general, payables and accrued liabilities that will be paid from governmental funds are reported on the governmental fund financial statements regardless of whether they will be liquidated with current resources. However, claims and judgments and the noncurrent portion of notes, which will be paid from governmental funds, are reported as a liability in the fund financial statements only to the extent that they will be paid with current, expendable, available financial resources.

(Continued)

October 9, 2014

Coeur d'Alene Charter Academy, Inc.

NOTES TO THE FINANCIAL STATEMENTS
June 30, 2013

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Accrued Liabilities and Long-term Obligations (Continued)

In general, payments made within 60 days after year end are considered to have been made with current available financial resources. Bonds and other long-term obligations paid from governmental funds are not recognized as a liability in the fund financial statements until due.

H. Fund Balance Reserves

Coeur d'Alene Charter Academy, Inc. follows GASB Statement 54 and classifies its fund balances as non spendable, restricted, committed, assigned, and unassigned, as applicable.

I. Net Position

Net position represent the difference between assets and liabilities. Net position invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net position are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Academy, or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

J. Interfund Activity

Exchange transactions between funds are reported as revenues in the seller funds and as expenses/expenditures in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds. Repayments from funds responsible for particular expenses/expenditures to the funds that initially paid for them are not presented on the financial statements.

K. Extraordinary and Special Items

Extraordinary items are transactions that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the Board of Directors and that are either unusual in nature or infrequent in occurrence. Neither type of transactions occurred during the fiscal year ended June 30, 2013.

L. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

(Continued)

October 9, 2014

Coeur d'Alene Charter Academy, Inc.

NOTES TO THE FINANCIAL STATEMENTS
June 30, 2013

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

M. Income Taxes

Coeur d'Alene Charter Academy, Inc. is a nonprofit organization exempt from federal income tax under Internal Revenue Code Section 501(c)(3). In accordance with generally accepted accounting principles, the organization is required to disclose certain information regarding potential liabilities regarding its tax positions it currently takes or has taken in prior years. Currently, there are no unrecognized tax benefits or liabilities that need to be recognized during current year or due to a tax position taken in a prior year. Therefore, the cumulative effect of the change on net position of applying provisions of the requirement in this first year of adoption is none. If the organization were to have a potential liability for such taxes, it would also accrue interest and penalties as a liability in the financial statements. The organization expects no unrecognized tax benefits that will be incurred within the next year of the date of these financial statements. There are no tax years that are currently under examination by federal or state tax authorities.

NOTE 2: STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Budgetary Information

Budgets are adopted on a basis consistent with generally accepted accounting principles. Annual budgets are adopted for the general, special revenue, debt services, and capital project funds. Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed as an extension of formal budgetary integration in the general fund, special revenue funds, and debt service funds. This is in conformance with Idaho State Statutes which require that appropriations lapse at the end of a fiscal year and are not available to be carried forward to be used in addition to the succeeding year's appropriation.

The following procedures are followed in establishing the budgetary data reflected in the financial statements:

- a) The Academy publishes a proposed budget for public review.
- b) Public hearings are set for comments.
- c) Prior to July 1, the budget is adopted by resolution of the Board of Directors and published.
- d) The final budget is then filed with the State Department of Education. Expenditures may not legally exceed budgeted appropriations at the fund level.

During the fiscal year ended June 30, 2013, the budget was amended to reflect revised revenue and expense estimates. The amendment was properly approved by the Board of Directors.

Lapsing of Appropriations – At the close of each year all unspent appropriations revert to the respective funds from which they were appropriated and become subject to future appropriation.

(Continued)

October 9, 2014

Coeur d'Alene Charter Academy, Inc.

NOTES TO THE FINANCIAL STATEMENTS
June 30, 2013

NOTE 3: CASH AND CASH EQUIVALENTS

The carrying amount of the Academy's deposits with financial institutions was \$1,437,050 and the bank balance was \$1,441,097. Investments of the Academy are funds held by bankcda, Mountain West Bank, INB, and Washington Trust Bank.

Deposits without exposure to custodial credit risk:	
Amount insured by FDIC or other agencies	\$ 1,006,501
Amount collateralized with securities held in trust, but not in the Academy's name	434,596
Total deposits without exposure to custodial credit risk	<u>\$ 1,441,097</u>

The carrying amount is displayed as follows in the financial statements:	
Statement of net position (page 8)	\$ 1,245,114
Statement of net position - fiduciary funds (page 14)	
Expendable building trust	62,903
Expendable scholarship trust	38,938
Student body agency funds	90,095
Total	<u>\$ 1,437,050</u>

Market value materially approximates cost at June 30, 2013. Idaho State Code allows the Academy to invest idle monies in certain categories. No violations of those categories have occurred during the year. Custodial credit risk is the risk that in the event of a bank failure, the Academy's deposits may not be returned to it.

NOTE 4: ACCOUNTS RECEIVABLE

State of Idaho – The amount due from the state represents unreceived distributions and reimbursements from state administered funds applicable to the year ended June 30, 2013.

NOTE 5: CAPITAL ASSETS

Following is a recap of capital assets for the fiscal year ended June 30, 2013:

	Balance 6/30/12	Increases	Decreases	Balance 6/30/13
Governmental activities:				
Capital assets, not being depreciated.				
Land	\$ 621,646	\$ -	\$ -	\$ 621,646
Construction in progress	100,819	-	-	100,819
Total capital assets, not being depreciated.	<u>722,465</u>	<u>-</u>	<u>-</u>	<u>722,465</u>
Capital assets being depreciated:				
Land improvements	284,517	10,660	-	295,177
Buildings and improvements	3,589,133	9,385	-	3,598,518
Equipment and furniture	1,255,671	15,794	-	1,271,465
Total capital assets being depreciated	<u>5,129,321</u>	<u>35,839</u>	<u>-</u>	<u>5,165,160</u>
Less accumulated depreciation for:				
Land improvements	45,436	10,022	-	55,458
Buildings and improvements	834,467	82,004	-	916,471
Equipment and furniture	932,262	83,032	-	1,015,294
Total accumulated depreciation	<u>1,812,165</u>	<u>175,058</u>	<u>-</u>	<u>1,987,223</u>
Total capital assets being, depreciated, net	<u>3,317,156</u>	<u>(139,219)</u>	<u>-</u>	<u>3,177,937</u>
Governmental activities capital assets, net	<u>\$ 4,039,621</u>	<u>\$ (139,219)</u>	<u>\$ -</u>	<u>\$ 3,900,402</u>

(Continued)

October 9, 2014

Coeur d'Alene Charter Academy, Inc.

NOTES TO THE FINANCIAL STATEMENTS
June 30, 2013

NOTE 5: CAPITAL ASSETS (CONTINUED)

Depreciation expense of \$175,058 for the year ended June 30, 2013 was charged to the following governmental functions:

<u>Institutional Services:</u>	
Secondary	\$ 166,979
School administration	4,658
Maintenance	3,421
Total	<u>\$ 175,058</u>

Following is a recap of the June 30, 2013 balances by generic location:

	<u>Secondary</u>	<u>Administration and Other</u>	<u>Total</u>
Land	\$ -	\$ 621,646	\$ 621,646
Land improvements	-	295,177	295,177
Buildings and improvements	-	3,699,337	3,699,337
Equipment and furniture	570,151	701,314	1,271,465
	<u>\$ 570,151</u>	<u>\$ 5,317,474</u>	<u>\$ 5,887,625</u>

NOTE 6: ACCRUED PAYROLL AND BENEFITS

Accrued payroll includes amounts due contracted teachers and other employees at June 30, 2013, which were not paid until July and August 2013, in conformity with contractual stipulations.

NOTE 7: CHANGES IN LONG-TERM DEBT AND CURRENT MATURITIES

<u>Payee</u>	<u>Terms</u>	<u>Security</u>	<u>2012</u>
bankcda	\$8,826.20 per month including an interest rate of 3.85% until January 2021 at which time the balance of \$292,506.52 is due.	Real property located at: 4904 N. Duncan Drive Coeur d'Alene, ID 83815 4916 N. Duncan Drive Coeur d'Alene, ID 83815	\$906,131
bankcda	\$2,814.49 per month including an interest rate of 3.85% until January 2021 at which time the balance of \$30,465.13 is due.	Real property located at: 4904 N. Duncan Drive Coeur d'Alene, ID 83815	\$242,196
bankcda	\$3,435.63 per month including an interest rate of 3.85% until January 2021 at which time the balance of \$412,858.09 is due.	Real property located at: 4921 N. Duncan Drive 4904 N. Duncan Drive Coeur d'Alene, ID 83815	\$575,046
bankcda	\$2,263.52 per month including an interest rate of 3.85% until January 2021 at which time the balance of \$89,021.51 is due.	Real property located at: 4921 N. Duncan Drive 4904 N. Duncan Drive Coeur d'Alene, ID 83815	\$242,783
bankcda	\$2,571.88 per month including an interest rate of 3.85% until June 2021 at which time the balance of \$148,366.47 is due.	Real property located at: 4921 N. Duncan Drive 4904 N. Duncan Drive Coeur d'Alene, ID 83815	\$318,697

(Continued)

October 9, 2014

Coeur d'Alene Charter Academy, Inc.

NOTES TO THE FINANCIAL STATEMENTS
June 30, 2013

NOTE 7: CHANGES IN LONG-TERM DEBT AND CURRENT MATURITIES (CONTINUED)

A summary of long-term debt is as follows:

	Beginning Balance	Issued	Retired	Ending Balance	Amount Due Within One Year
bankcda	\$ 975,195	\$ -	\$ 69,064	\$ 906,131	\$ 72,682
bankcda	266,006	-	23,810	242,196	25,017
bankcda	593,314	-	18,268	575,046	19,312
bankcda	260,098	-	17,315	242,783	18,205
bankcda	336,733	-	18,036	318,697	18,573
	<u>\$ 2,431,346</u>	<u>\$ -</u>	<u>\$ 146,493</u>	<u>\$ 2,284,853</u>	<u>\$ 153,789</u>

Long-term debt maturities are as follows:

Year	Principal	Interest	Total
2013	\$ 153,789	\$ 85,152	\$ 238,941
2014	158,566	80,375	238,941
2015	164,666	74,275	238,941
2016	171,617	67,324	238,941
2017	178,231	60,710	238,941
2018-2021	1,457,984	125,937	1,583,921
	<u>\$ 2,284,853</u>	<u>\$ 493,773</u>	<u>\$ 2,778,626</u>

NOTE 8: DEFINED BENEFIT PENSION PLAN

The Public Employee Retirement System of Idaho (PERSI) – The PERSI Base Plan, a cost sharing multiple-employer public retirement system, was created by the Idaho State Legislature. It is a defined benefit plan requiring that both the members and the employer contribute. The Plan provides benefits based on members' years of service, age, and compensation. In addition, benefits are provided for disability, death, and survivors of eligible members or beneficiaries. The authority to establish and amend benefit provisions is established in Idaho Code. Designed as a mandatory system for eligible state and school district employees, the legislation provided for other political subdivisions to participate by contractual agreement with PERSI. After 5 years of credited service, members become fully vested in retirement benefits earned to date. Members are eligible for retirement benefits upon attainment of the ages specified for their employment classification. For each month of credited service, the annual service retirement allowance is 2.0% of the average monthly salary for the highest consecutive 42 months.

PERSI issues publicly available stand alone financial reports that include audited financial statements and required supplementary information. These reports may be obtained from PERSI's website at www.persi.idaho.gov.

The actuarially determined contribution requirements of Coeur d'Alene Charter Academy, Inc. and its employees are established and may be amended by the PERSI Board of Trustees. For the year ended June 30, 2013, the required contribution rate as a percentage of covered payrolls for members was 6.23% for general members. The employer rate as a percentage of covered payroll was 10.39% for general members. Coeur d'Alene Charter Academy, Inc.'s contributions required and paid were \$258,849, \$241,565 and \$230,338 for the three years ended June 30, 2013, 2012, and 2011, respectively.

(Continued)

NOTES TO THE FINANCIAL STATEMENTS
June 30, 2013

NOTE 9: FUND BALANCE ITEMS

Non-spendable items – balances in permanent funds and inventories that are precluded from conversion to cash. There are no non-spendable items.

Restricted items – resources restricted to a specific purpose by enabling legislation, external parties or constitutional provisions. There are no restricted items.

Committed items – balances with constraints imposed by the Board of Directors that can only be changed by Board action. There are no committed items.

Assigned items – amounts intended for a specific purpose by the Board of Directors and are appropriations of existing fund balances. The Board has the following assignments as of June 30, 2013:

- \$245,000 for debt retirement.
- \$50,000 for building maintenance and repairs.
- \$543,389 for contractual employee salary and benefit commitments for FY 2014.

All items are represented in the Maintenance & Operations Fund #100.

Unassigned items – amounts available for any purpose. These items represent the remaining balances in governmental funds after other reservations. There are no unassigned items.

NOTE 10: RISK MANAGEMENT

The Academy pays the State Workers' Compensation System a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs.

The Academy is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets, errors and omissions, injuries to employees and natural disasters. The Academy contracts with an insurance company for property insurance (including boiler and machinery) and general liability insurance.

An outside insurance company protects professional liability with a \$3,000,000 liability per occurrence and a \$5,000,000 aggregate umbrella. Vehicles are also covered by the same insurance company with no deductible for comprehensive or collision. Automobile liability has a \$3,000,000 single limit of liability.

The Academy provides life, with accidental death and dismemberment insurance, as well as medical, dental and vision insurance to most employees through an insurance company.

October 9, 2014

FINANCIAL SECTION

REQUIRED SUPPLEMENTARY INFORMATION

October 9, 2014

Coeur d'Alene Charter Academy, Inc.

SCHEDULES OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - GENERAL FUND
For the Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts	Variance With Final Budget
	Original	Final		
REVENUES				
Interest income	\$ 5,000	\$ 5,000	\$ 6,245	\$ 1,245
Other local revenue	115,000	115,000	186,119	71,119
State assistance and reimbursements	3,060,742	3,209,870	3,520,138	310,268
Total revenues	<u>3,180,742</u>	<u>3,329,870</u>	<u>3,712,502</u>	<u>382,632</u>
EXPENDITURES				
Instructional services:				
Secondary program	2,555,373	2,708,370	2,576,766	131,604
Interscholastic and school activity programs	95,843	96,343	79,533	16,810
Total instructional services	<u>2,651,216</u>	<u>2,804,713</u>	<u>2,656,299</u>	<u>148,414</u>
Support services:				
Attendance, guidance and health program	88,977	93,300	90,552	2,748
School administration program	376,876	389,844	344,948	44,896
Business operations program	150,155	150,155	143,178	6,977
Custodial and maintenance program	235,413	235,413	223,674	11,739
Transportation program	5,000	5,000	4,731	269
Total support services	<u>856,421</u>	<u>873,712</u>	<u>807,083</u>	<u>66,629</u>
Capital asset program	<u>5,000</u>	<u>6,000</u>	<u>1,821</u>	<u>4,179</u>
Debt service program:				
Principal	140,000	140,000	146,493	(6,493)
Interest	105,000	105,000	92,158	12,842
Total debt service	<u>245,000</u>	<u>245,000</u>	<u>238,651</u>	<u>6,349</u>
Contingency reserve	<u>170,272</u>	<u>133,612</u>	<u>-</u>	<u>133,612</u>
Total expenditures	<u>3,927,909</u>	<u>4,063,037</u>	<u>3,703,854</u>	<u>359,183</u>
(DEFICIENCY) EXCESS OF REVENUES OVER EXPENDITURES	<u>(747,167)</u>	<u>(733,167)</u>	<u>8,648</u>	<u>741,815</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	(50,000)	(64,000)	(20,045)	43,955
Total other financing sources (uses)	<u>(50,000)</u>	<u>(64,000)</u>	<u>(20,045)</u>	<u>43,955</u>
NET CHANGE IN FUND BALANCES	<u>(797,167)</u>	<u>(797,167)</u>	<u>(11,397)</u>	<u>785,770</u>
FUND BALANCES, beginning	<u>797,167</u>	<u>797,167</u>	<u>849,786</u>	<u>52,619</u>
FUND BALANCES, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 838,389</u>	<u>\$ 838,389</u>

October 9, 2014

FINANCIAL SECTION

OTHER SUPPLEMENTARY INFORMATION

October 9, 2014

Coeur d'Alene Charter Academy, Inc.

AGENCY FUNDS
SCHEDULE OF CHANGES IN DEPOSIT BALANCES
OF STUDENT BODY FUNDS
For the Year Ended June 30, 2013

Activity	Cash June 30, 2012	Receipts	Disbursements	Transfers	Cash June 30, 2013
Associated Student Body	\$ 1,275	\$ 3,101	\$ 3,267	\$ -	\$ 1,109
Band	9,847	24,057	18,766	-	15,138
Basketball - boys	541	7,137	6,502	-	1,176
Basketball - girls	1,930	4,799	5,813	-	916
Bookstore	1,469	737	-	-	2,206
Chess	500	415	615	-	300
Choir	3,772	13,725	9,691	-	7,806
Classes 6-12	8,868	6,158	6,645	(472)	7,909
Drama	3,613	9,809	9,053	-	4,369
Writing Symposium	90	2,471	1,965	-	596
Forensics	1,504	1,408	2,123	-	789
French/SFS	949	279	897	-	331
French trip	-	6,710	6,022	-	688
Civics programs	20	4,559	4,300	-	279
Key club	691	-	-	-	691
Latin	101	29	-	-	130
London trip	-	8,397	5,671	-	2,726
Miscellaneous	4,503	201	753	472	4,423
NHS	338	408	367	-	379
P & C LeBlanc	-	5,000	-	-	5,000
Scholastic team	774	141	245	-	670
Science club	786	-	-	-	786
Soccer	1,691	7,177	5,511	-	3,357
Spanish	833	-	-	-	833
Staff sunshine	820	236	477	-	579
Washington DC trips	1,239	7,471	8,544	-	166
Tennis	943	1,832	1,783	-	992
Trail Creek	4,607	15,595	14,816	-	5,386
Volleyball	462	8,111	4,645	-	3,928
X-Country/Track	638	4,237	3,971	-	904
Yearbook	7,450	26,934	18,851	-	15,533
	<u>\$ 60,254</u>	<u>\$ 171,134</u>	<u>\$ 141,293</u>	<u>\$ -</u>	<u>\$ 90,095</u>

October 9, 2014

REPORT REQUIRED BY GAO

October 9, 2014



**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Independent Auditors' Report

To the Board of Directors
Coeur d'Alene Charter Academy, Inc.
Coeur d'Alene, ID 83814

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Coeur d'Alene Charter Academy, Inc., as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise Coeur d'Alene Charter Academy, Inc.'s basic financial statements and have issued our report thereon dated October 15, 2013.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Coeur d'Alene Charter Academy, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Coeur d'Alene Charter Academy, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Coeur d'Alene Charter Academy, Inc.'s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Coeur d'Alene Charter Academy, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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October 9, 2014

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS* (CONCLUDED)

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Magnuson, McHugh & Company, P.A.

Magnuson, McHugh & Company, P.A.

October 15, 2013

Coeur d'Alene Charter Academy
Longitudinal Assessment of Student Progress - 1999 through 2007

History & Background

The Coeur d'Alene Charter Academy started in the fall of 1999 with grades 7 through 10. By the year 2002, the grade range at the Academy was from 6 to 12, where it remains to this day. The students entering the Academy in these time frames displayed standardized test results that were relatively consistent with the general population nationally, and also in this geographic area.

In the fall of 1999 an internal educational evaluation plan was developed and approved which provided two major yearly components: 1) student, teacher, and parent surveys with a focus on curriculum, and 2) academic testing alternatives that focused on using performance assessment instruments, rather than multiple-choice tests, in assessing academic skills. The performance based instruments were key to this process since they required the students to know the answer, write it down, and in the case of math, explain the process they used to get the answer. These results were necessary in order to properly identify any skill deficiencies and establish the necessary instructional approaches to improve them. The longitudinal feature of this process was to analyze assessment data on the same students as they moved forward in time. These longitudinal data were designed to include students who attended the Academy for at least three or more years. The purpose was to first gather early baseline information as they started in the Academy, and to examine how they progressed over time in terms of local, state, and national standards.

The baseline data of entering students were found to be very similar to general statewide or national test results. Regardless of the type of test used, the results showed strong and steady growth as these students were followed through the grades. The most statistically significant gains were from the 8th to 11th grade, where the Academy students were averaging scores well above the national standards of the local public schools, selected high performing national public schools, and also the data reported by national private independent schools on the tests we were using. In summary, the data show that performance gains tend to grow significantly higher the longer the students are at the Academy.

The Basic Approach

In the first year for the Academy (1999), it was important to determine entering baseline data on each student. At that time, the ITBS and TAP were the tests mandated by the State Department of Public Instruction. The Academy also administered the TerraNova Performance Tests in **Communication Arts and Math** - since these tests required open-ended responses and a more in-depth analysis of skill deficiencies. The students did far better at all grade levels on the ITBS/TAP than on the Performance Assessment instruments, where numerous specific skill deficiencies were noted in the fall of grade 6 in both Communication Arts and Math. This result offered a good clue to the possibility that the ITBS/TAP multiple-choice tests were not providing the same level or quality of information that was needed for instructional purposes.

Longitudinal data from grade 7 through grade 9 on the Performance Assessment tests showed statistically significant gains, particularly from grade 8 to 9. There were two lower scores noted in Communication Arts in "Extend Meaning and Examine Strategies", and in Math, "Problem Solving" continued to have lower scores than the other content areas tested. These skill area deficiencies later became strengths as the students progressed through the grades.

State Mandated Tests

The state ISAT test was first administered to all grades 6 through 10 students in the spring of 2003. The results for the Academy were relatively high in comparison with district and state group averages. Comparing our average (mean) spring scores with the Lexile Framework (the scale where the reader can expect to have at least 75% comprehension), the following results were obtained:

- 6th grade students were at the 8th/9th grade reading level;
- 7th grade students were at the 9th/10th grade reading level;
- 8th grade students were at the 11th grade reading level;
- 9th grade students were at the 11th/12th grade reading level;
- 10th grade students were at the 12th/College Freshman year reading level.

Most of the Academy students surpassed the 75% comprehension level as indicated by their high Lexile scores.

The ISAT averages (mean) scores for the 2004 - 2007 longitudinal data have shown definite patterns of improvement, with Academy averages being above the Advanced Proficiency Level for Reading, Language, and Math and also the new area of Science. For example, the percentage of those who performed **above the Advanced Proficiency Level** by the 10th grade is: **Reading 90%, Language 60%, Math 83%, and Science 87%**. This was the first administration of the Science data, since it is a relatively new part of the ISAT.

There was a change in the vendor for the ISAT in 2006 which could influence the score scaling from the earlier test administrations. However, the technical report on the new ISAT definitely shows considerable competency in attempting to correct that possibility. When these 10th grade students were in the 7th grade, the average scores for these students at that time were much closer to the State and District averages on the ISAT. This trend was quite true even before the ISAT vendor change in 2006.

The Direct Writing Assessment (DWA) and Direct Math Assessment (DMA) are basically performance assessment tests that are required by the State. The state DWA and DMA longitudinal results placed the Academy substantially above the state and district norms. The scores for these tests are on a 5.0 point scale. The Academy had:

- 92% of 8th graders** were above 3.0 in **Writing** (Idaho had 62% above 3.0)
- 65% of 8th graders** were above 3.0 in **Math** (Idaho had 40% above 3.0)
- 95% of 11th graders** were above 3.0 in **Writing** (Idaho had 80% above 3.0)
- Math was not tested in the 11th grade in 2001.

Some Correlation Coefficients Involving State Tests

Direct Writing and ISAT Reading	.70
Direct Writing and ISAT Language	.65
PSAT Critical Reading and ISAT Reading	.48
PSAT Math and ISAT Math	.59
PSAT Writing and ISAT Language Usage	.71

All the correlation coefficients are statistically significant. The relatively low (but still significant) correlation of .48 with PSAT and ISAT Reading is not very unusual - considering that they are quite different in the way they address the same academic areas. It is interesting to note the relatively high correlation with PSAT Writing and ISAT Language Usage. This was particularly

evidenced in the 10th grade ISAT data in the spring of 2007. Students who do well on one tend to do well on the other.

The Terra Nova Performance Assessment series was dropped by the Academy in 2003, primarily due to its high correlation with the Direct Math, the use of the Direct Writing test, and the abundance of State mandated tests - enough proved to be enough.

Performance Assessment Data

Some of the data in this next section relates to a longitudinal group of 52 students who had been with the Academy for at least four years prior to graduation. The focus will be on both student performance and correlational data associated with the various tests used. Two performance assessment tests were obtained in the fall of 2004 from the Educational Records Bureau (ERB). These were the Writing Assessment Test (WrAP) and the CTP4 Math test. ERB provides assessment services to private independent schools and selected suburban public schools. Therefore, they usually produce several types of norms (or scores) for comparative purposes. These norms were National, Suburban, and Independent school norms. Both of these tests are open-ended - no multiple-choice item options. Students have to know the answer, and in Math, how they got the answer.

The CTP4 was administered to all Academy 10th graders in the spring of 2005. The Academy students averaged **387** points on the CTP4 which would compare to a **90th percentile** on the CTP4 National norms. In other words, the Academy's average 10th grade student was at the 90th percentile nationally. The CTP4 also correlated very high (.80) with the ISAT. By using only the **longitudinal sample** of students who were in the 10th grade, their average (mean) was **413**, putting that score at the **98th percentile**. One major characteristic of the CTP4 was its more definitive skill breakdown.

The WrAP (writing test), in addition to being a performance based instrument, had other traits going for it. The New SAT was about to appear with a writing test component, and though the Direct Writing Test was available through the State of Idaho, the WrAP was a bit more associated with the New SAT - since both had a similar family history. The WrAP also had great instructional feedback. Another major reason for using the WrAP was to verify local student writing abilities. The 10th grade was chosen as the subject of this test since it would provide information about the writing quality of these students up to this point, and still allow time for any skill deficiencies to be resolved prior to graduation. Also, the essays involved in the 10th grade WrAP test were focused on Persuasive essays - the kind that would be used in the New SAT.

The WrAP was designed to assess six domains of writing proficiency:

- Overall Development
- Organization
- Support
- Sentence Structure
- Word Choice
- Mechanics

With any test of writing ability, the key to useful results is reader reliability. One analysis of the data from the publisher's study of the fall 2002 WrAP results of 45,023 students tested in all levels showed reliability coefficients ranging from .93 to .95, and reader variance components of 0 to .00053. These data tend to indicate that the student's total score has almost nothing to do with which reader reads the paper, and nearly everything to do with the student's ability to write. The following shows the fall average (mean) norm data for **grade 10 WrAP students nationally**:

	<u>Suburban Schools</u>	<u>Independent (Private) Schools</u>
All Students	1089	1088
80th Percentile	1241	1307
90th Percentile	1368	1386

The Academy students obtained an average (mean) score of **1432** which would be at about the **95th percentile** for independent (private) school norms. Obviously, the Academy 10th grade students were scoring well above their Suburban or Independent school counterparts at a national level, based on the table above. Of the six domains tested by the WRAP, the 118 students from grade 10 through 12 received the higher level scores that ranged from **91% to 100% correct responses**.

In the longitudinal data from the TerraNova Performance Assessments in Communication Arts, very strong performances were noted in grades 9 and 10. The same thing was noted in the "Problem Solving" skills in the Math longitudinal skill areas that were very weak for these same students in the entry level grades. This was particularly evident from the 7th to the 10th grades. In general, the longitudinal data reflected strong and steady growth through the grades. It was apparent that this increase was related to the length of time these students attended the Charter Academy. What was becoming very clear was the impact on the test scores as a result of new students entering at various grade levels. This was another advantage to focusing on longitudinal data. New students coming into the Academy tended to have a detrimental impact on the resident group data, particularly in the early grades. However, many of these earlier lower scores were soon resolved, which was apparent in the total grade level data in the later grades.

In general, the longitudinal data gathered since 1999 on both multiple-choice item tests and performances assessment tests reflected strong and steady growth through the grades. It is even more apparent when this increase is related to the length of time these students attended the Charter Academy - the longer here, the higher the scores.

College Admission Test Data

The current 11th grade class in the fall of 2007 is a group of 44 students with a fairly wide range of performance data. These data are part of the statistics reported in the areas above. However, they also are the most recent and one of the largest groups in the Academy to take the PSAT. Therefore, they are being used in some of the following data, particularly since they tend to reflect the basic characteristics of most classes that proceeded them.

The PSAT test is providing some very useful skill based data this year which is worth reporting. This may be out of the context of this document, but it does reflect typical Academy PSAT performance, and some new uses of this PSAT instrument. This 11th grade class has some impressive data - particularly when one examines the performance on items related to various academic skills tested. Listed below are the **average (mean) percentages of correct responses** for each one of the major content areas on the **PSAT for the 11th grade fall 2007 class**:

<u>Test Area</u>	<u>Academy</u>	<u>State</u>	<u>National</u>
Critical Reading	73	56	51
Writing	76	58	53
Math (MC)	74	60	53
Math (G-I)	61	46	40

The Math tests involve two item types. The multiple-choice (MC) test items and the grid-ins (G-I) which are not multiple-choice, but are open-ended response types. Note the difference between the percentage of correct responses for the two item types. In all cases, the Academy is performing at a much higher rate than the State or National data. However, there are three specific skill areas that are identified as being relatively low for the Academy - **even though they are well above the State and National data**. These are listed below:

- **Critical Reading:** Understanding difficult vocabulary. One approach to this, which is highly recommended, is to improve knowledge of root words to help determine the meaning of unfamiliar words.
- **Writing:** Understand the structure of long sentences, like breaking long sentences into smaller units of meaning; and also working on sentences with abstract ideas.
- **Math:** Recognize logical key words - words like "not", "possible", "at least", etc., words that determine the meaning of the question. Also, using logical reasoning - it may help to look at a problem from different perspectives, or solving problems that require you to justify your answer.

Since this type of skill information from the PSAT is new, it is difficult to know how common these skill deficiencies are, or have been in the past. However, they need to become a focus in any test-preparation activity involving future students.

A major score on the PSAT is the **Selection Index** - the PSAT score that is being used for the PSAT data in this document. This index is crucial in the selection of Nation Merit Scholars. This score is on a scale of from 60 to 240, and the average (mean) is approximately 147. Each State sets its own "cut" score for selecting National Merit Semifinalists. Idaho has used 204 to 208 in the past, but this can change. The table below shows the average (mean) of the Academy students in two of the most recent graduating classes. These data only deal with members of the longitudinal data set.

<u>Group</u>	<u>Mean</u>	<u>Percentile</u>	<u>Percentage of Students above 90th Percentile</u>
Graduating Class of 2007	173	81	27
Graduating Class of 2008	175*	83	32

*Five students were well within the range for National Merit Scholar consideration, with Selection Scores from 210 to 227.

The following are the correlation coefficients involving the PSAT, SAT, and ACT data:

PSAT and ACT scores	.83
PSAT and SAT Total	.83
PSAT and Grade Point Average	.68
SAT and Grade Point Average	.64
ACT and SAT Total	.78
ACT and Grade Point Average	.73

All the correlation coefficients are statistically significant. Note the lowest are dealing with the PSAT/SAT and Grade Point Average - which could possibly relate to the fact that GPA is proving to be a better predictor of college performance.

In the four-year longitudinal sample, 32% of the students took the ACT. **The average (mean) ACT score was 28, which is at the 93rd national percentile.** The standard deviation is only

October 9, 2014

3.9, so the distribution is relatively tight. The average (mean) composite score for the State of Idaho for 2007 is **21.4** (about the 58th national percentile). The highest state average for the ACT composite score is Massachusetts with **23.5** (about the 72nd national percentile).

Also in this four-year longitudinal group, 76% took the SAT. There was a total of 800 points on the Verbal and 800 points on the Math subtest, for a total SAT score of 1600 points. **Note that the SAT data for the longitudinal studies are based on only the Verbal and Math parts of the SAT, where the total score is 1600. This has to be done to accommodate the longitudinal data. In 2006, the SAT included the Writing test, which increased the total test score to 2400. As a result, SAT results in this document will be based on the traditional Verbal and Math scores and will not include the new Writing part of the SAT. So these data will be based on a 1600 max score, not the new 2400 score with the Writing component.** The Academy students in the longitudinal group scored an average of **612 on Verbal**, which is equivalent to about the **80th percentile**. The Academy average for **Math was 612** which is at about the **77th percentile**. The Academy total on the SAT was **1224**, which is at the **80th percentile**. This is not unusual for the Academy, for almost all yearly totals for the SAT have average (mean) scores at or above 1200.

The primary mission of the SAT is to be "selective" (the definition of that word in this context goes beyond the scope of this document), and to predict freshman college grades (which it does poorly). However, in light of all that, it does appear to measure two things relatively well: how test-wise students are in taking multiple-choice test items, and also critical thinking skills. It is apparent that at least most of the students in the Academy have either inherited or acquired a working level of critical thinking skills – and this will be to their advantage in the future.

In summary, most of the students in the Academy are performing very well. That does not mean that there are some students who may not be performing as well as they should, but the vast majority are scoring extremely well on various assessment instruments. One key to all of this seems to be how long the students are in the Academy. The longer, the better, in terms of test scores. Another reason is obviously the quality of the educational process.

Charles J. Clock, Ed.D.
March 4, 2008

October 9, 2014

APPENDIX



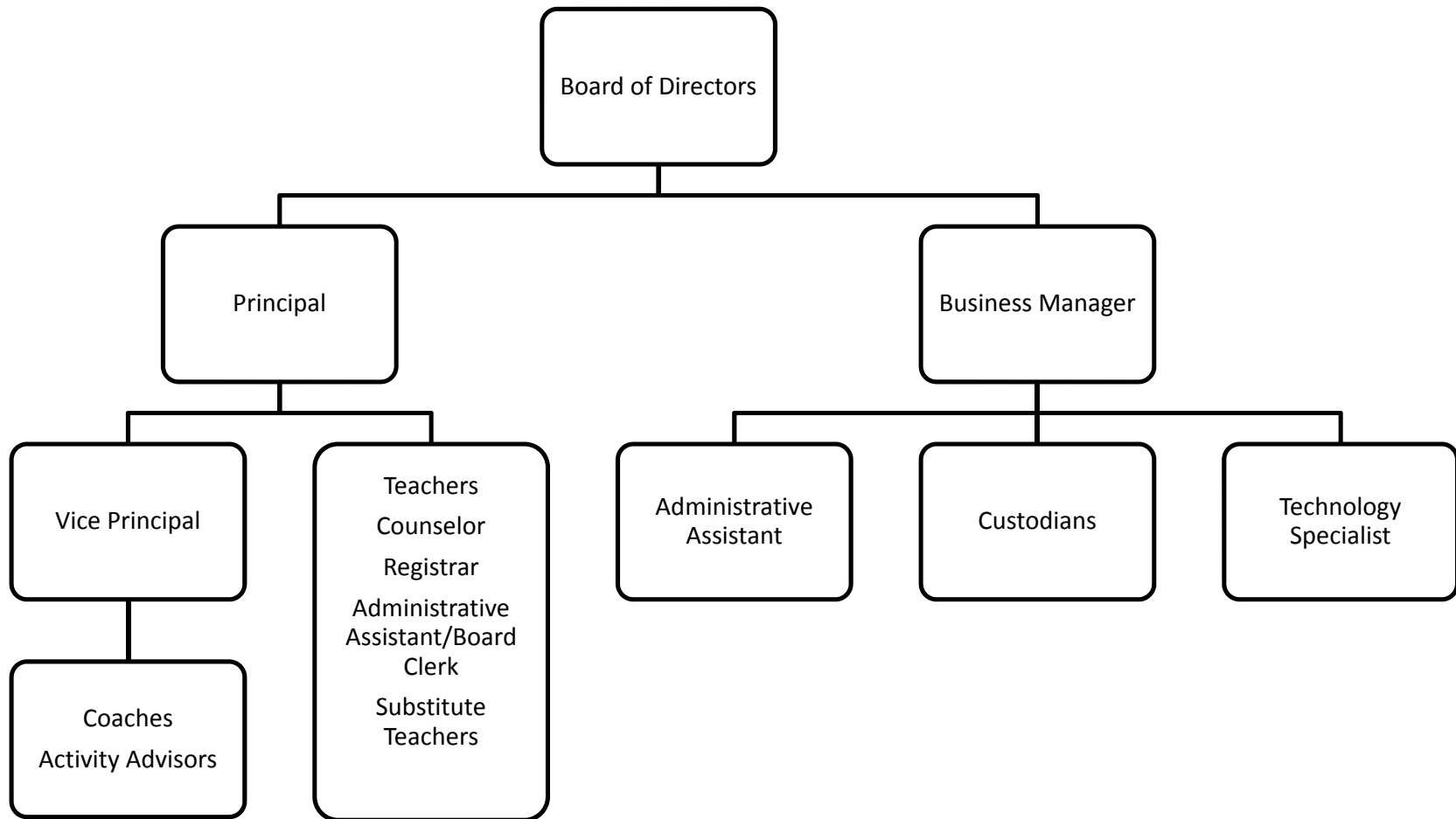
This is to certify that

Coeur d'Alene Charter Academy

having met the requirements established by the AdvancED® Accreditation Commission
and Board of Trustees is hereby accredited by the Northwest Accreditation Commission.

Valid through June 30, 2017

Mark A. Elgart
Mark A. Elgart, Ed.D.
President and CEO, AdvancED



**Coeur d'Alene Charter Academy
2014-2015 School Calendar**

SIGNIFICANT DATES

August 18..... Teachers start
 August 25..... First day of school
 September 1..... Labor Day - **No School**
 October 3..... Staff Development - **No School**
 November 6 Parent Teacher Conferences:
 *6th Grade **ONLY No School (Nov. 6-7)**
 7-12 Grades Dismissed at 12:30 PM
 P/T conferences: 7-12 grades 3-6 PM, 6th grade by appt
 November 11..... **Veterans' Day Observed - School in Session**
 November 26-28 Thanksgiving Break - **No School**
 Dec 22-Jan 2..... Christmas Break - **No School**
 January 5 School resumes
 January 19 Martin Luther King Jr. Day - **No School**
 January 20-22..... Finals: **All grades dismissed at 12:30 PM**
 January 23..... Staff Development - **No School**
 February 16..... Presidents' Day - **No School**
 March 30 - April 3..... Spring Break - **No School**
 May 25 Memorial Day - **No School**
 May 27 (tentative).... Class of 2014 Graduation
 June 8-10..... Finals: **All grades dismissed at 12:30 PM**
 June 10..... Last Day of School
 June 12..... Last Day for Teachers

GRADING PERIODS / PROGRESS REPORTS

September 24 - Mid-Quarter Progress Reports = 22 days
October 29 - End of 1st Quarter = 46 days
December 5 - Mid-Quarter Progress Reports = 24 days
January 23 - End of 1st Semester = 47 days
February 25 - Mid-Quarter Progress Reports = 22 days
March 27 - End of 3rd Quarter = 44 days
May 6 - Mid Quarter Progress Reports = 23 days
June 10 - End of 2nd Semester = 47 days

AUGUST				
M	T	W	Th	F
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29

SEPTEMBER				
M	T	W	Th	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30			

OCTOBER				
M	T	W	Th	F
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	31

NOVEMBER				
M	T	W	Th	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28

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KEY:	
Significant Dates	○
Dismissed Early	△
No School	■

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Coeur d'Alene Charter Academy

Student Acceptable Use Policy and Contract

Coeur d'Alene Charter Academy (the Academy) provides students access to the Academy's electronic network and individual computing devices. This network includes Internet access, computer services, videoconferencing, computer equipment and related equipment for educational purposes. The purpose of this network and devices accessing this network is to assist in preparing students for success in life and work in the 21st century by providing students with electronic access to a wide range of information, simulation and modeling tools, document and presentation tools, and the ability to communicate with people throughout the world. This document contains the rules and procedures for students' acceptable use of the Academy's electronic network and all devices accessing this network.

Overall policy focus for network use:

- The Academy's electronic network has been established for a limited educational purpose. The term "educational purpose" includes classroom activities, career development, and limited high quality self-discovery activities.
- The Academy's electronic network has not been established as a public access service or a public forum. The Academy may place reasonable restrictions on material that is accessed or posted throughout the network.
- Parent/guardian permission is required for all students using this network.
- It is presumed that students will honor this agreement they and their parent/guardian have signed. The Academy is not responsible for the actions of students who violate this agreement and any state or federal laws while using school resources.
- The Academy reserves the right to monitor all activity on this electronic network. Students and their parents/guardians will indemnify and hold the Academy harmless for any damage that is caused by students' inappropriate use of the network.
- Students are expected to follow the same rules, good manners and common sense guidelines that are used with other daily school activities, as well as the law in the use of the Academy's electronic network.
- Access is a privilege — not a right.

Overall policy focus for the Academy's student-use devices:

- The student-use (a.k.a. one-to-one) devices are intended to assist the student with their studies at the Academy and not to serve as the primary home computer for a family. The devices are to be used for academic purposes by the student and their parents/guardians.
- Each student-use device is owned by the Academy (or through a leasing company). The Academy has final say regarding the use and care of the devices.
- Each student must complete appropriate training and sign the acceptable use contract before receiving their device.
- The student's parents/guardians must complete appropriate training and sign the acceptable use contract before their student may receive their device.
- At no time may a school-owned device be subject to "jail-breaking", "rooting", or any other process that would alter the Operating System provided by the Academy on the device.

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- Students are responsible for the replacement or a pro-rated replacement cost for any device lost or damaged while the device is checked out to the student or borrowed by the student.
- If a device password is employed on the device, the student must make that available upon request to an Academy staff member or appointed representative. Such requests may be made in order to ensure compliance with the Academy's Acceptable Use Policy.
- Use of the devices is a privilege – not a right.

Overall policy focus for student-owned devices (HS only):

- Students who bring their own devices (a.k.a. BYOD) are expected to use the devices while at school in the same manner as they would when using the school-owned devices.
- The devices are to be used for academic purposes by the student.
- Any student-owned device whether it is allowed to connect to the school's network or not is subject to the same use monitoring as any school-owned device.
- Each student must complete appropriate training and sign the acceptable use contract before being allowed to bring their device to school and/or connect their device to the school's network.
- The student's parents/guardians must complete appropriate training and sign the acceptable use contract before their student may bring their device to school and/or connect their device to the school's network.
- No student-owned device may have the ability to connect to a 3rd party network (e.g. the device may not have 3G/4G data capabilities through an independent telecommunications company such as Verizon, AT&T, etc).
- The teacher in the classroom has the final say on procedures in the classroom. Students must comply with teacher directives as they relate to use of any device. Access is only available, not guaranteed for each classroom situation.
- If a device password is employed on the device, the student must make that available upon request to an Academy staff member or appointed representative. Such requests may be made in order to ensure compliance with the Academy's Acceptable Use Policy.
- Use of the student-owned devices while on the school's property is a privilege – not a right.

Bringing your own technology device to school can be useful; however some risks are involved as well. It is always a good idea to record the device's serial number in case of theft. The Academy is not responsible for the theft of a device, nor are we responsible for any damage done to the device while at school. Any time a theft occurs, you should contact the office or the Dean of Students immediately to make him/her aware of the offense.

Student filtering is required by federal law of all public schools. The Children's Internet Protection Act (CIPA) requires all network access to be filtered, regardless of the tool you use to access it while in a public school. Your laptop or tablet must be subject to this filtering. The network you are using while at school belongs to the Academy and will be filtered. The rationale for not allowing devices utilizing 3rd party networks is to ensure that we can honor these federal filtering laws.

Students may not use an audio recording device, video camera, or camera (or any device with one of these, e.g. cell phone, laptop, tablet, etc.) to record media or take photos during school unless they have permission from both a staff member and those whom they are recording.

Should the Academy's representatives determine that a school-owned device must be wiped (e.g. returned to factory conditions), the student is responsible for any data on the device and it is the student's responsibility to keep current backups of all their work and saved resources to prevent their permanent loss. Wiping may become necessary if the device is malfunctioning or becomes infected in some way. If and when wiping the device is required is solely at the discretion of the Academy. Any applications installed on the device must not be altered or removed by the student. Additional software (e.g. apps) may only be installed with advance permission from the Academy.

General Unacceptable Behavior

While utilizing any portion of the Academy's electronic network, using a school-owned device, or using a student-owned device while on school property, unacceptable behaviors include, but are not limited to, the following:

- Posting information that, if acted upon, could cause damage or danger of disruption to the Academy's electronic network or equipment.
- Engaging in personal attacks, including prejudicial or discriminatory attacks.
- Harassing (bullying) another person. Harassment is persistently acting in a manner with the intent to distress or annoy another person. (If a student is told by a person to stop sending messages, they must stop).
- Knowingly or recklessly posting false or defamatory information about a person or organization.
- Using criminal speech or speech in the course of committing a crime such as threats to public officials, instructions on breaking into computer networks, pornography, drug dealing, purchase of alcohol, gang activities, and threats to an individual.
- Using speech that is inappropriate in an educational setting or violates Academy rules.
- Abusing network resources such as sending chain letters or "spamming."
- Displaying, accessing or sending offensive messages or pictures.
- Use of the Academy's devices and/or electronic network for commercial purposes. Students and their parents/guardians will not offer, provide, or purchase products or services using these devices or through this network.
- Use of the Academy's devices and/or electronic network for political lobbying. Students and their parents/guardians may use the system to communicate with elected representatives and to express their opinions on political issues.
- Attempting to access non-instructional Academy systems, such as student information systems or business systems.
- Use of Academy equipment, network, or credentials to threaten employees, or cause a disruption to the educational program.
- Use of Academy equipment, network, or credentials to send or post electronic messages that are abusive, obscene, sexually oriented, threatening, harassing, damaging to another's reputation, or illegal.

E-Mail

- Students will not be provided email accounts through the Academy or email accounts hosted on Academy servers.
- Students may establish Web-based e-mail accounts on non-Academy systems such as gmail, Hotmail, etc. In fact students are encouraged to create and regularly manage such personal email accounts that are strictly for academic use.

- Students will not repost a message that was sent to them privately without the permission of the person who sent them the message.
- Students will not post private information about another person.
- Because the Academy is a public entity, all Internet communication on the Academy's electronic network is a matter of public record. That means no email sent or received by students while using Academy computers at home or at school is private. Any and all activity on Academy computers is archived and may be monitored by authorized Academy personnel at any time.

World Wide Web

- Student access to information on the Web will generally be provided through prescreened sites and in a manner prescribed by the Academy.
- Federal law (CIPA) and State law (Section 33-131, Idaho Code) requires that all Internet activity be actively filtered. The filters put in place by the Academy are final.
- No student is permitted to alter the filter system or attempt to by-pass the filter by using 3rd party proxies.
- Filter and web site logging systems installed on the Academy's one-to-one devices must not be altered whether on the school's network on any external networks while away from the Academy, including home networks, Internet cafés, etc.

Telnet and FTP

- Telnet and FTP services are not available to students on the Academy's network. Use or attempted use of these protocols is forbidden and therefore represents a violation of this Acceptable Use Policy.
- Telnet and FTP services may be utilized in a specific class (e.g. Computer Science) as part of its unit on networking and their use must be confined to this context.

Real-time, Interactive Communication Areas

- Students may use chat or instant messaging only under the direct supervision of a teacher or in a moderated environment that has been established to support educational activities and has been approved by the Academy.
- Use of chat or instant messaging for personal use using Academy one-to-one devices or other Academy computing devices is prohibited.

Web Sites

- Students may be identified by their full name with parental approval only. Group or individual pictures of students with student identification are permitted with parental approval only.
- Material placed on student Web pages is expected to meet academic standards of proper spelling, grammar and accuracy of information.
- Material (graphics, text, sound, etc.) that is the ownership of someone other than the student may not be used on Web sites unless formal permission has been obtained. Failure to secure permission is plagiarism and will be dealt with according to the Academy's plagiarism rules found in the Student Handbook.
- All student Web pages must contain a link back to the home page of the classroom, or school, as appropriate. Links to sites unaffiliated with the Academy will not be allowed.

Personal Safety

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- Students will not share personal contact information about themselves or other people. Personal contact information includes home address, telephone, school address, or work address.
- Students will not disclose personal contact information, except to education institutes for educational purposes, companies or other entities for career development purposes, or without specific Academy approval.
- Students will not agree to meet with someone they have met online.
- Students will promptly disclose to a teacher or other school employee any message received that is inappropriate or makes the student feel uncomfortable

System Security

- Students are responsible for their individual accounts and should take all reasonable precautions to prevent others from accessing them. Under no conditions should students provide their password to another person.
- Students must immediately notify a teacher or the technology specialist of any possible security problem. Students should not explore for security problems, because this may be construed as an illegal attempt to gain access.
- Students will not attempt to gain unauthorized access to any portion of the Academy's electronic network. This includes attempting to log in through another person's account or access another person's folders, work, or files. These actions are illegal, even if only for the purposes of "browsing".
- Students will not make deliberate attempts to disrupt the computer system or destroy data by spreading computer viruses or by any other means. These actions are illegal.
- Users will not attempt to access Web sites blocked by Academy policy, including the use of proxy services, software, or Web sites.
- Users will not use sniffing or remote access technology to monitor the network or other user's activity.

Software and Files

- Software is available to students to be used as an educational resource. No student may install, upload or download software without permission from the Academy's technology specialist.
- Files stored on the network are treated in the same manner as other school storage areas, such as lockers. Routine maintenance and monitoring of the Academy's electronic network may lead to discovery of violations of this contract or the law. Students should not expect that files stored on Academy servers or on Academy one-to-one devices are in any way private.
- The backup of all student and parent/guardian documents and other files are the responsibility of the student and not the Academy. In the event that a one-to-one device requires a system restore, all personal data on the one-to-one device will be erased without any attempt to preserve personal data by the Academy.

Technology Hardware

- Hardware and peripherals are provided as tools for student use for educational purposes. Students are not permitted to relocate hardware (except for portable devices), install peripherals or modify settings to equipment without the consent of the Academy's technology specialist.

Damage to Academy Computing Equipment, Including Vandalism

- Any attempt to harm or destroy data, the network, other network components connected to the network backbone, hardware or software will result in disciplinary measures in compliance with the Academy's discipline code and policies.
- Students and parents/guardians must obtain and keep current appropriate insurance to protect Academy one-to-one devices. A source for obtaining insurance protecting against unintentional damage to the device will be provided to students and parents/guardians by the Academy. Evidence of participation in appropriate insurance is required before the one-to-one device is released to the student.

Plagiarism and Copyright Infringement

- Students will not plagiarize works found on the Internet. Plagiarism is taking the ideas or writings of others and presenting them as if they were one's own.
- Academy policies on copyright will govern the use of material accessed and used through the Academy system.
- Copyrighted material will not be placed on any system without the author's permission. Permission may be specified in the document, on the system or be obtained directly from the author.

Videoconference

Videoconferencing is a way that students can communicate with other students, speakers, museums, etc. from other parts of the country and the world. With videoconferencing equipment, students can see, hear, and speak with other students, speakers, museum personnel, etc. in real-time.

- Videoconference sessions may be videotaped by Academy personnel or by a participating school involved in the exchange in order to share the experience within our building or their building or district.
- Students' voices, physical presence, and participation in the videoconference are transmitted to participating sites during each session. Rules and procedures relative to acceptable use and behavior by students apply during all videoconference sessions.

Student Rights

- Students' limited right to free speech applies to communication on the Internet. The Academy's electronic network is considered a limited forum, similar to the school newspaper, and therefore the school may restrict a student's speech for valid educational reasons. The Academy will not restrict a student's speech on the basis of a disagreement with the opinions that are being expressed. All electronic student speech must be civil in a manner equivalent to that of spoken and written speech in the classroom.
- An individual search will be conducted if there is reasonable suspicion that a student has violated this policy or the law. The investigation will be reasonable and related to the suspected violation.

Violations of this Acceptable Use Contract

Violations of this contract may result in loss of access as well as other disciplinary or legal action. Students' violation of this contract shall be subject to the consequences as indicated within this contract as well as other appropriate discipline, which includes but is not limited to:

- Use of the Academy's network only under direct supervision
- Suspension of network privileges
- Revocation of network privileges

- Revocation of Bring Your Own Device privileges.
- Surrender of one-to-one computing devices
- Suspension of computer privileges
- Suspension from school
- Expulsion from school and/or
- Legal action and/or criminal prosecution

The particular consequences for violations of this contract shall be determined by the school administrators. The principal or designee and the board shall determine when school expulsion and/or legal action or actions by other authorities are the appropriate course of action.

Due Process

- The Academy will cooperate fully with local, state, or federal officials in any investigation related to any illegal activities conducted through the school network.
- The Academy will cooperate fully with local, state, or federal officials in any investigation related to any illegal activities conducted using an Academy one-to-one device.
- The Academy will cooperate fully with local, state, or federal officials in any investigation related to any illegal activities conducted using a student-owned device.
- In the event there is an allegation that a student has violated the Academy’s acceptable use contract and policy, the student will be provided with a written notice of the alleged violation. An opportunity will be provided to present an explanation before a neutral administrator (the student will be provided with notice and an opportunity to be heard in the manner set forth in the disciplinary code).
- Disciplinary actions will be tailored to meet specific concerns related to the violation and to assist the student in gaining the self-discipline necessary to behave appropriately on an electronic network. Violations of this acceptable use contract and policy may result in a loss of access as well as other disciplinary or legal action.
- If the violation also involves a violation of other provisions of other school rules, it will be handled in a manner described in the school rules. Additional restrictions may be placed on a student's use of his/her network account.

Limitation of Liability

- The Academy makes no guarantee that the functions or the services provided by or through the school network will be error-free or without defect. The Academy makes no guarantee that the functions or the services provided by the use of Academy one-to-one devices will be error-free or without defect. The Academy will not be responsible for any damage suffered, including but not limited to, loss of data or interruptions of service.
- The Academy is not responsible for the accuracy or quality of the information obtained through or stored on the network. The Academy will not be responsible for financial obligations arising through the unauthorized use of the network.

Student Signature

Date

Parent/Guardian Signature

Date

October 9, 2014

APPENDIX

2014-2015

Student Handbook



Coeur d'Alene
Charter Academy

4904 N. Duncan Drive
Coeur d'Alene, ID 83815
208.676.1667 | cd charter.org

October 9, 2014

Administration/Support Staff – www.cdacharter.org/contactus.html

Principal.....	Dan Nicklay
Vice Principal/Activities Director.....	Brett DePew
Business Manager.....	Glenn Mabile
High School Counselor.....	Bev Chambers
Middle School Counselor.....	Don Kincaid
Activities Assistant.....	Rachel Stirn
Executive Assistant to CFO/Business Manager	Gayla Fleming
Attendance & Transportation Secretary	Kelley Gleixner
Registrar/Board Clerk/Communications.....	Laura Beyer
High School Office/Lunch Coordinator.....	Terri Walker
Custodian.....	Bill Hooton
Head Custodian.....	Carl Larsen
Custodian.....	Clark Menzies

Teachers – www.cdacharter.org/teachers.html

Chris Baker	cbaker@cdacharter.org	English 7, Honors European Literature, AP Language
Elisa Barry	ebarry@cdacharter.org	Spanish
Rob Bass	rbass@cdacharter.org	Algebra 2, Calculus, Physics, Computer Science
Darren Gabrielsen	dgabrielsen@cdacharter.org	Algebra 2, Geometry, Finite Math
Nia Gillespie	ngillespie@cdacharter.org	English 7, English 8, Publications
Ralph Ginorio	rginorio@cdacharter.org	Geography, European History, Government
Sandi Goggin	sgoggin@cdacharter.org	Pre-Algebra, Algebra I, Health
Geri Hagler	ghagler@cdacharter.org	Sixth Grade
Jay Hall	jhall@cdacharter.org	Civics, Economics, US History, European History
Frank Hallett	fhallett@cdacharter.org	Life Science, Physical Science, Chemistry
Virginia Hammond	vhammond@cdacharter.org	Algebra I, Geometry
Michael Harrison	mharrison@cdacharter.org	Instrumental Music
Bill Jaquette	bjquette@cdacharter.org	Vocal Music
Heather Ketchum	hketchum@cdacharter.org	Visual Arts
Nancy Larsen	nlarsen@cdacharter.org	Sixth Grade
Lynda LeBlanc	lleblanc@cdacharter.org	English 7, French
Butch Marshall	bmarshall@cdacharter.org	Sixth Grade
April Martin	amartin@cdacharter.org	Strings
Mike McCormack	mmccormack@cdacharter.org	Life Science, Biology, Chemistry
Robert Miles	rmiles@cdacharter.org	Geography, Ancient History, Government
Bill Proser	bproser@cdacharter.org	Economics, American Lit, European Lit, US History
Jeff Rigg	jrigg@cdacharter.org	Physical Education, Study Skills
Jean Robinson	jrobinson@cdacharter.org	Biology, Earth Science
Cindy Roth	croth@cdacharter.org	Sixth Grade
Chris Sabatke	csabatke@cdacharter.org	Physical Science, Pre-Calculus
Gabrielle Saurette	gsaurette@cdacharter.org	English 7, Ancient Literature, World Literature
Stacy Smith	ssmith@cdacharter.org	Civics, Pre-Algebra, Physical Education, Study Skills
Heather Solsvik	hsolsvik@cdacharter.org	English 8, Literature, Ancient Literature
Lynne Stembridge	lstembridge@cdacharter.org	Civics, US History, Ancient History
Steve Taylor	staylor@cdacharter.org	Sixth Grade
Tracey Vaughan	tvaugham@cdacharter.org	Drama, Speech, Communications
Carla While	cwhile@cdacharter.org	Earth Science, Pre-Algebra
Matt Williams	mwilliams@cdacharter.org	Latin
Sonia York	syork@cdacharter.org	Sixth Grade

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MISSION STATEMENT

Coeur d'Alene Charter Academy is dedicated to providing a rigorous, content-rich, college preparatory education for any students who are willing to accept the challenge.

DEFINITION OF A CHARTER SCHOOL

Charter schools are nonsectarian public schools of choice that operate under the same regulations that apply to traditional public schools. They are financed by the same per-pupil funds that all public schools receive; therefore, there is no tuition charged to the students. The "charter" establishing each school is a performance contract detailing the school's mission, program, goals, students served, methods of assessment, and ways to measure success.

A charter school is accountable for both academic results and fiscal practices to several groups: the sponsor that grants its charter, the parents and students who choose it, and the public that funds it. This is a higher degree of accountability than is required of ordinary public schools.

Legislation enacted in 1998 authorized the establishment of charter schools in the State of Idaho. Coeur d'Alene Charter Academy received its charter from Coeur d'Alene School District 271 and opened in the fall of 1999. Coeur d'Alene Charter Academy is accountable to District 271 to produce positive academic results and adhere to the charter contract. College preparation is the specific purpose of this school.

ADMISSION

Coeur d'Alene Charter Academy accepts students in grades six through twelve. Full-time returning students will be accommodated, provided course registration forms are returned by the deadline indicated. Applications for new full-time students must be received by the second Friday in March to be eligible for the lottery drawing. If applications for admission exceed the enrollment maximum, acceptance will be determined by a lottery. Children of Academy founders, full-time returning students and their siblings, and children of full-time employees of the Academy seeking full-time enrollment will be accommodated, provided returning students complete course registration forms by the deadline indicated, and founders' children, siblings of returning students, and children of full-time employees of the Academy apply by the second Friday in March. Full time students who apply after the second Friday in March will be placed on a waiting list based on the date and time the application is received. Contact the registrar for information on part-time and exchange student admission.

The Academy does not discriminate against students of a particular race, color, national origin, sex, religion, or disability in our admission policy, or in providing access to programs or activities to students who, with or without special education or related aids and services, are able to meet the essential standards of the Academy.

ACADEMIC INFORMATION

Coeur d'Alene Charter Academy is a college preparatory school and maintains high academic standards for its students. Course content is designed to challenge and educate students in the core curriculum.

Grading

Grades will be computed and reported on a 4 point scale as follows:

A	4.0 (93-100)	B+	3.3 (87-89)	C+	2.3 (77-79)	D+	1.3 (67-69)	F	0.0 (0-59)
A-	3.7 (90-92)	B	3.0 (83-86)	C	2.0 (73-76)	D	1.0 (63-66)		
		B-	2.7 (80-82)	C-	1.7 (70-72)	D-	.7 (60-62)		

Grading Continued

For Advanced Placement (AP) classes one grade point will be added to student grades, effectively creating a 5-point scale. For classes designated as Honors classes, one-half point will be added, creating a 4.5-point scale. A grade of F will not receive this weighting, and will merit zero points.

Final Exams

All teachers are required to give a comprehensive final exam for each course, each semester. The examination may take the form of a project, a written test, a presentation, or a combination of the three.

Final exams will be:

- Comprehensive – contain elements that will test the knowledge, understanding and/or application of the major concepts of the course.
- Given during the two hour examination schedule. Parts of the exam may be administered prior to the two hour exam period, however, significant assessment is required to be done during the two hour exam period.
- Graded and become an important part of the student's grade in the course.

Graduation Requirements

Credit toward graduation will be awarded to high school students for high school coursework completed with a passing grade. For students in grades six through eight, credit will be awarded for high school classes completed with a grade of 'C' or better. High school credit earned in grades six through eight will appear on the student's high school transcript, but will not be calculated into the student's high school grade point average. For the class of 2011 and all subsequent classes, the minimum number of credits required for graduation from high school is forty-six (46) and includes the following:

- **Language Arts:** Nine (9) credits consisting of eight (8) English credits (full year each of Ancient Literature and European Literature, and four credits from American Literature, Advanced Placement Literature, Advanced Placement Language, World Literature, or approved college classes) and one (1) communication credit
- **Social Studies:** Eight (8) credits (one year each of Ancient History, European History, American History, and American Government).
- **Lab Science:** Six (6) credits (one year each of Physical Science, Biology, and Chemistry).
- **Math*:** Six (6) credits* (at least three sequential levels; e.g. Algebra I, Geometry, Algebra II) *Algebra 1 or higher (repeated classes do not accumulate duplicate math credits); *Students are required to take a minimum of two semesters of math in each year of high school (beginning with the class of 2013).
- **Foreign Language:** Four (4) credits (two sequential levels of the same language, two credits per year; e.g. Spanish I, Spanish II)
- **Health:** One (1) credit
- **Economics:** One (1) credit
- **Fine Arts**:** Two (2) credits **Current offerings include art, choir, band, and theatre arts
- **Electives:** Nine (9) credits – may include additional credits in any of the above
- **Senior Project:** All students will complete a senior project that incorporates research and an oral presentation.

If a student transfers into the Academy with high school credits obtained elsewhere, his/her transcript must be evaluated by the principal or designee to determine which credits will be applied toward Academy graduation credits.

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Promotion Requirements

Promotion requirements grades 6-8, and freshman through senior standing:

Sixth Grade Promotion

A student in the sixth grade will not be promoted to the seventh grade unless he/she has passed Language Arts and math, and has the recommendation of the teacher.

Seventh Grade Promotion

A student in the seventh grade will not be promoted to the eighth grade until he or she has successfully completed two of the seventh-grade core classes of English, Geography, and Life Science. A seventh-grade student who receives promotion but fails any one of these classes will be required to retake that class in the place of an eighth-grade elective, while taking a full load of eighth-grade core classes. Students failing to gain promotion to eighth grade will not be enrolled in eighth-grade classes, but retake the entire seventh-grade schedule.

Eighth Grade Promotion

A student in the eighth grade will not be promoted to the ninth grade until he or she has successfully completed two of the eighth grade core classes of English, Civics, Earth Science, and Latin I. An eighth-grade student who receives promotion but fails any of these classes will be required to repeat the failed classes. Students failing to gain promotion to ninth grade will not be enrolled in high school classes; rather, they will be required to repeat all eighth grade classes.

Freshman Standing

A student does not have freshman standing until he or she has successfully completed two of the eighth-grade core classes of English, Civics, and Earth Science, and is on track to graduate in four years. Having failed any one of these classes, a student will be required to retake that class in the place of a ninth-grade elective, while taking a full load of ninth-grade core classes.

Sophomore Standing

A student does not have sophomore standing until he or she has completed all of his or her ninth-grade core classes of literature, social studies, science, foreign language, and math, has accumulated at least ten credits, and is on track to graduate in three years.

Junior Standing

A student does not have junior standing until he or she has successfully completed all of his or her tenth-grade core classes of English, social studies, science, foreign language, and at least two credits of high school math, has accumulated at least 22 credits, and is on track to graduate in two years.

Senior Standing

A student does not have senior standing until he or she has successfully completed all of his or her eleventh-grade core classes of English, social studies, science, at least four credits of high school math, one credit of fine arts, two credits of foreign language, has accumulated at least 32 credits, and is on track to graduate by the end of the school year.

Elective Credit

At the principal's discretion, the Academy will award elective credit for classes that are not offered at the Academy, and are needed to graduate or enhance a student's career objectives. In order to qualify, parents must present a copy of the curriculum covered, documentation of hours, and name and qualifications of instructor. One (1) credit for every seventy (70) hours of instruction may be awarded. Grades will be on a pass/fail basis and will not be calculated in the grade point average. Also, students can receive, on a one-time basis, one (1) credit for ninety (90) hours of documented volunteer activity. In addition to a log of hours, students will be required to write a minimum three-page report discussing the nature of the volunteer work, and any lessons learned and value gained from the experience.

Remediation

If a student fails any course required for graduation, (or any course required for completion of grade seven or eight) the student must retake the course before continuing on to the next course level. In addition, to move forward in any sequential courses (e.g., math, foreign language), a student must have a minimum grade of C-. The course may be retaken at the Academy the next time it is offered, space permitting.

Dual Enrollment

Dual enrollment is defined as taking classes for credit, including onsite, online or independent study courses, at or through another accredited learning institution while enrolled as a full time student at the Academy. To be classified as a full time high school student, a student must take more than 3 credits per semester at the Charter Academy. Junior and senior students may maintain full-time status through a combination of credits at the Charter Academy and an accredited post secondary institution.

Contact the school counselor for a complete copy of the dual enrollment policy.

ATTENDANCE AND TARDIES

Philosophy

Coeur d'Alene Charter Academy expects excellent attendance and punctuality to class and all other school commitments. Students should miss school only in cases of illness and personal or family emergencies. Health care appointments, vacations, and other non-emergencies should be scheduled whenever possible to avoid school absences. In order to maintain a high academic standard and develop an outstanding work ethic, attendance is of the utmost importance.

An Absence shall be defined as any class not attended for any reason. Absence in one class will not affect the attendance record in any other class. Attendance will be taken in each class and all absences (excused and unexcused) will be recorded.

- **Excused Arranged Absences** are defined as absences that occur with the parent's permission but do not meet the standard criteria for excused absences (for example, family vacations) *and for which the student and the parent have made prior arrangements with the student's teachers and the office.* The student will be required to obtain assignments and homework from his or her teacher prior to the absence(s) in order to receive credit. Missed schoolwork must be completed and turned in upon the day of return. Any additional work assigned by the teacher during the absence period will be due on a set date as prescribed by the teacher. Failure to make arrangements with the teacher and the office will result in the absence being counted as Unexcused.
- **Unexcused Absences** are defined as absences that occur with the parent's permission but do not meet the criteria for excused absences (i.e., for reasons other than illness or emergency). Students will not receive credit for work missed during an unexcused absence.
- **The primary difference between "excused arranged absences" and "unexcused absences" is whether the student's teachers and the attendance office have been notified PRIOR to the absence in sufficient time to obtain assignments and homework.**
- **Truancy** is defined as absence without the parent's permission, for reasons other than illness or emergency. Truancy is unexcused and will be reported to law enforcement as appropriate.

Accumulated absences will result in the following action:

1-6 absences per class per semester

Parents will be notified of each absence. On the sixth absence the school will send home a letter that reiterates our attendance policy, and explains the consequences of continued absences.

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Teachers have the prerogative to not allow make up work for classes missed due to unexcused absences.

11+ absences per class per semester

Regardless of the nature of the absences (excused and/or unexcused), credit may be denied for any class in which a student has accumulated 11 or more absences. The determination to grant or deny credit will be made by the Principal, with input from the classroom teachers.

Procedure:

Parents should notify the office as soon as possible when their child will be absent. This can be done by calling the office. An absence will be registered as excused only when a parent or guardian contacts the office and verifies the date and reason for the absence. This verification must be provided within two (2) days of the student's return to school. If no verification is received within two (2) days, the absence will remain unexcused. Only the principal or his designee can excuse an absence. Their decision will be based on the documentation provided by the parent.

Tardies: A Tardy is defined as the condition or situation when a student is not in his/her assigned seat with all of the necessary study materials at the start of the class period.

Rationale: The first few minutes of class at the Academy set the stage for the day's lesson. Generally a teacher has an "anticipatory set" which engages the students' inquiry or curiosity and prepares the students for the day's lesson. Class time at the Academy is valuable. Teachers design lessons so that learning is maximized and interruptions are minimized within the allotted time.

When a student is late to class, the entire class is interrupted, the teacher is interrupted, and the tardy student has missed a vital part of the day's lesson. Timely attendance at the Academy is mandatory. Punctuality to class and all activities is paramount. There is no excuse for habitual tardiness.

Tardies are excused for dental, medical, and legal appointments, and for health reasons.

Procedure:

1. A student will be allowed up to three (3) unexcused tardies per class, per semester, regardless of the circumstances. The teacher will attend to the situation as they see fit considering the circumstances. A grade penalty or loss of score may result. Teachers may assign additional penalties as they see fit.
2. Upon the fourth unexcused tardy, the student will automatically be assigned one (1) hour of detention to be served after school and the parents of the child shall be notified.
3. Upon the fifth unexcused tardy, the student will automatically be assigned two (2) hours of detention to be served after school and the parents of the child shall be notified.
4. Upon the sixth unexcused tardy, the student will be suspended from attending school and student activities for one (1) day without the possibility of appeal.
5. Upon each subsequent unexcused tardy, up to and including eleven (11), the student will serve another two-hour detention and the parents of the student will be notified.
6. Upon the twelfth unexcused tardy, the student will be suspended from school and school activities for an additional two (2) days.

Continued Enrollment/Truancy

If a student does not attend school for ten (10) consecutive days and the parent has not communicated with the school or responded to contacts from the school during that period of time, the student will be considered as having withdrawn from the school. Further, the student will be reported to juvenile authorities as truant.

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Make-up Work

The faculty is understanding about work missed during an excused absence and will allow a reasonable amount of time for such work to be completed. Parents will be responsible for picking up homework assignments during extended absences, by arrangement with the classroom teachers. However, a student who is absent on the day of a test or a major assignment being due, with no valid excuse, will be given a zero for the work missed.

CLASSROOM INTERRUPTIONS

Classroom interruptions will not be permitted except in the event of an emergency. Non-emergency messages will not be delivered to the classroom. Students are **not** allowed to leave their class to use the phone or for any other non-emergency reason. Every effort will be made at all times to ensure the integrity of the classroom. The office staff does not accept or deliver items such as flowers, balloons, gifts, etc. to students. Only items such as homework, lunches, or uniforms may be left for a student on the drop off table (located by the front entry), the student may check for his/her item between classes or during lunch. Valuable items should be brought to the office.

CELL PHONES/ELECTRONIC DEVICES



Cell phones, iPods, laptops, and all other personal electronic devices are not permitted during school hours [7:55 – 2:45, including passing time and lunch]. Students found to be in possession of these devices will have them confiscated. Repeated violations will result in short-term suspension.

COMMUNICATION

Daily In-School Communication

Daily bulletins will be announced to the student body and staff via the P.A. system. Parents receive the daily announcements by e-mail. Parents may also read the video screen in the commons.

School-to-Parent Communication

School newsletters will be sent home via email each month. The newsletter can also be accessed through the school web site, www.cdacharter.org. All written communication from the Academy will be identified by school logo.

Parent-Teacher Conferences

Parent-teacher conferences are held during the first semester. Parents are encouraged to schedule additional conferences with a teacher as soon as any concern or question arises. Teachers will respond as soon as practical, and in less than two (2) working days in the absence of unusual circumstances.

Grievance Policy

The daily conduct of the business of the Coeur d'Alene Charter Academy is under the direction of the principal and he is the authority over all daily decisions, such as disciplinary issues, uniform compliance, and attendance/absentee issues

Coeur d'Alene Charter Academy teachers strive to challenge our students academically, pushing them to achieve more and grow more than they have before. Sometimes this will result in frustrations from students who feel they are being pushed too hard. Students may have problems with the way class is conducted, with a teacher's disciplinary procedures, or with the content of the class. We encourage students to come to teachers with questions or concerns. Sometimes, however, a student may have a serious grievance that requires parental involvement. The Charter Academy has adopted the following procedure for dealing with such issues:

- Student approaches teacher outside of class with the problem. If the problem is not resolved,
- Parent contacts the teacher outside of class. If the problem is not resolved,

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- Student, parent, and teacher meet with the vice principal. If the problem is not resolved,
- Student, parent, teacher, vice principal meet with the principal. If the problem is not resolved,
- Student, parent, teacher, vice principal, and principal meet with the Charter Academy Board of Directors. The student will be present but may be excused at the discretion of the board. The decision of the Board is final.

In exceptional circumstances, when the safety of any party is threatened, or when other legal authority prevails, this policy may be disregarded.

Along each step, the faculty, administration, and the Board of Directors will attempt to resolve the grievance to mutual satisfaction, consistent with the mission and policies of the school.

COMPUTER USE



In order to access school computers, an Acceptable Use Policy form must be signed by parents and students. Computer use is a privilege, and the guidelines for use must be strictly adhered to. Students are liable for any damage they cause to computers, which may include the cost of repair or replacement.

DRIVING INFORMATION

Driver's Education Policy

In order to qualify for a driver's permit or license, students under the age of eighteen must obtain a letter from the Academy verifying that they are in compliance with Academy attendance requirements.

A letter will not be issued to a student who has been denied credit based on attendance in the previous or current term. In the case of a student who has exceeded the number of allowable absences and is appealing denial of credit, the verification letter will be withheld pending the outcome of the appeal.

Student Parking

Any student who plans to drive to school must follow these rules:

- Each student must register with the office and obtain a parking permit.
- The permit must be hung on the rear view mirror. The permit is not transferable.
- Students will park in the designated parking area only.
- Students must enter and leave the campus according to the traffic patterns specified.
- Once students arrive on campus, **vehicles are off-limits until the time of departure.**
- Driving to school is a privilege and may be subject to forfeit if the student fails to observe all traffic laws and school regulations, or if the student operates his/her vehicle in any manner that endangers the health and safety of any person.

EXTRACURRICULAR ACTIVITIES



Coeur d'Alene Charter Academy offers various activities beyond the classroom. All extracurricular activities will be supervised by a member of the Coeur d'Alene Charter Academy staff plus parent chaperones, if needed. Participation is a privilege that can be revoked for failure to comply with any requirement of the activity in question. Permission slips from parents will be required for any activity that involves leaving the Academy property and must be on file prior to any trip. Academic probation procedures apply to all students involved in extracurricular activities.

Extracurricular eligibility will be based on official Charter Academy quarter grade reports. In the case of dual enrollment, college semester grade reports will also be used to determine

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extracurricular eligibility. The minimum grade requirements for full eligibility are passing at least four classes, having no F's and no more than one D. Classes used to determine extracurricular eligibility include all Charter Academy classes, all dual enrollment classes, and all classes taken from non-traditional schools such as home schools or internet schools. Any class, regardless of duration, will be considered for eligibility purposes when the grade is reported on an official grade report. In no circumstance, may eligibility be regained during the summer.

Any student who receives one or more F's on a Charter Academy quarter grade report and/or a college semester grade report will be ineligible for participation in extracurricular activities until the next Charter Academy quarter grade report indicates he/she is no longer failing any Charter Academy class. If the failing grade(s) are on a college fall semester grade report, the Charter Academy third quarter grade report will present the first opportunity for a dual enrolled student to regain eligibility. During the period of ineligibility students will not be allowed to participate in sports and/or other extracurricular activities; they may not practice, rehearse, meet, compete, perform, assist, or in any way participate in an extracurricular activity.

Any student who receives two or more D's on a Charter Academy quarter grade report and/or a college semester grade report will be placed on **academic probation**. While a student is on academic probation, he/she may practice or rehearse, but may not participate in games or events. If the first Charter Academy school-wide progress report following a report card indicates a student on academic probation has raised his/her grades to meet the minimum grade requirements, he/she will be removed from academic probation and be allowed to participate in games or events. If a student does not sufficiently raise his/her grades during these time periods, he/she will become ineligible for any participation in extracurricular activities until the Charter Academy quarter grade report indicates the grades are at or above the minimum grade requirements.. In lieu of Charter Academy grade reports and school-wide progress reports, the school administration will provide an alternative method of determining extracurricular eligibility for non-traditional students who are on academic probation. A non-traditional student is defined as a student who is not enrolled full time in Charter Academy and/or college dual enrolled courses.

For purposes of determining extracurricular eligibility, grades earned on fourth quarter Charter Academy grade reports and/or college spring semester grade reports will carry over to the Charter Academy first quarter of the following school year. All ninth graders are eligible to participate in first-quarter activities, with the exception of students who are repeating ninth-grade classes.

If a student who is ineligible to participate withdraws from the Academy for any reason and returns after any length of time, that student shall be ineligible to participate until an Academy quarter grade report indicates grades are at or above minimum grade requirements.

Sixth grade students new to the Charter Academy are eligible to participate in all extracurricular activities during their first quarter.

Eligibility status will be determined at the established deadline for grades to be submitted to the registrar for progress reports and grade reports.

In accordance with IHSAA 8-16-1, home school students and students who do not attend accredited schools shall demonstrate composite grade-level academic proficiency on any state board of education recognized achievement test or any nationally-normed test. It shall be the responsibility of the student to make all arrangements to take the required test and provide the

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principal of the Academy with the results of the test prior to being granted eligibility for activities.

Also, at any time, regardless of probationary status, students may not be allowed to go on class trips that will cause them to miss classes where their grades are deficient, defined as a D grade or lower. This will be determined on a case-by-case basis, at the discretion of the teachers, with the principal having final determination in cases of disagreement. In this manner we expect to maintain the high academic standard for which this school was founded and to provide the proper expectation for student success.

Attendance Requirement for Student Participation in Extracurricular Activities

Students who are absent from school one or more periods on the day of an extracurricular activity in which they are scheduled to take part, will not be allowed to participate in that activity. This includes games, practices, meetings and/or rehearsals. Exceptions may be made by the activities director for verified medical appointments, unavoidable circumstances, or other prearranged cases. This policy affects all Charter Academy extracurricular activities, i.e., sports, drama, music, debate, clubs, etc. Any extracurricular activity involving in-school time or out-of-school time requires attendance at school that day. Coaches/advisors of the various activities will advise their students of this requirement and be responsible for monitoring its implementation. Any students suspended from school for disciplinary reasons will not be allowed to participate in any extracurricular activity on the days they are out of school.

Sports Physicals and Interim Questionnaires

Students are required to undergo a physical examination and have the Idaho Health Examination and Consent Form (Athletics & Activities Packet) on file in the school office prior to their first practice for any Coeur d'Alene Charter Academy sponsored sport. An Interim Questionnaire must be completed and on file in the school office in any year a physical exam is not taken. The required Idaho Health Examination and Consent Form and the Interim Questionnaire are available on the school website, in the school office, or from the coach of a specific sport. Physical exams must be conducted by a licensed physician, physician's assistant, or nurse practitioner.



For any student in grades 6-8 to participate in sports, a physical exam taken after May 1 of the 5th grade year will remain valid for the duration of middle school. The Idaho Health Examination and Consent Form is valid for all three years of middle school.

For any student in grade 9 to participate in sports, a physical exam must be taken after May 1 of the 8th grade year. For high school students, The Idaho Health Examination and Consent Form is valid for two calendar years.

FUNDRAISING

In order to prevent overlap and duplication, all fundraising efforts (PTO, ASB, faculty) **must be coordinated through the Academy business manager.** (Policy Title: Student Activity Fund Management, Adopted: November 20, 2001).

LOCKERS

Student lockers will be assigned during the first week of school. Locks are available from the office for a charge of \$10.00. At the end of the school year, locks must be returned to the office, and the student will receive a refund of \$5.00. Only school locks may be used on school lockers, and the office retains the right to open any locker for unannounced inspection at any time. Any change to locker assignment must be done by the administration.

LOST & FOUND

A lost-and-found bin will be maintained during the school year. Students or parents may check the receptacle at any time for missing items. The bin will be emptied as needed, and all unclaimed items will be taken to a local charity outlet. All uniform articles look alike; therefore identify yours by putting your name on the label.

LUNCHES



Coeur d'Alene Charter Academy does not participate in the federal student lunch program, which provides free and reduced lunches. Therefore, students need to bring a sack lunch from home or may purchase lunch from our approved vendors.

MEDIA POLICY

All videos/movies shown in the classroom must have serious academic value and approval from the principal prior to being shown to students. G-rated videos/movies may be utilized by classroom teachers without parental notification. PG and PG-13 videos/movies will be shown only if parents have been notified in advance. Parents have the right to restrict their child from viewing those videos/movies without penalty to the student. R-rated videos/movies will not be shown at the Academy.

PARENT TEACHER ORGANIZATION (PTO)

All parents are encouraged to participate in their child's education. Parents are represented at Coeur d'Alene Charter Academy by the Parent Teacher Organization (PTO). Through the PTO, parents may provide support for the mission and operation of the school. Because we are a charter school operating with limited public funds, we depend on parents and the community for many extras that provide opportunities for our students. Parents are encouraged to render assistance, either financial or in volunteer activities, as they are able.

SCHOOL SAFETY

Closed Campus/Visitors

Coeur d'Alene Charter Academy is a closed campus. A student may not leave the campus between the scheduled time of arrival and the scheduled time of departure without permission from the office and his/her parent or guardian. Students leaving and returning to school and all visitors must check in at the office before proceeding to class or other locations in the building. All visitors must wear a visible visitor pass while on campus. No loitering by any person on school grounds will be allowed.

Leaving Campus During Unscheduled Class Periods

Juniors and seniors in 'good standing' will be given the privilege of leaving campus during periods they have no classes scheduled. In order to attain 'good standing', juniors and seniors must meet all of the following requirements:

- Juniors must have at least 22 credits earned and be on track to graduate with their class.
- Seniors must have at least 34 credits earned and be on track to graduate with their class.
- Have no suspensions for behavior or other school violations.
- Have a valid Permission to Leave Campus form on file in the office. This form must be signed by a student's legal parent or guardian, the school counselor, and the vice principal.

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The following rules apply to students leaving campus.

- A student may not leave campus during Study Lab unless he/she has no class scheduled during period 2 or 3.
- Students leaving campus during the school day are required to sign in and out at the office. Failure to comply with this requirement will result in loss of privilege.
- Students who are tardy to class upon returning to campus more than 3 times in a semester will lose the privilege to leave campus during unscheduled class periods. Parents will be notified if privileges are revoked.
- Students who remain on campus during unscheduled class periods, or arrive on campus during unscheduled class periods must be in an assigned Study Hall or comply with other arrangements made with the vice principal.
- Coeur d'Alene Charter Academy will not monitor, nor take responsibility for transportation methods used by students leaving campus during unscheduled class period and/or returning to campus to attend scheduled classes.

Drop-off and Pick-up of Students

All persons driving on campus will observe a safe and efficient traffic pattern established by the administration in cooperation with the Coeur d'Alene Police Department. The directions for drop-off and pick-up will be available in the office.

After School Supervision Procedures

The Coeur d'Alene Charter Academy does not provide transportation to or from school for our students. It is the responsibility of each family to make all the necessary arrangements to provide this transportation for their child(ren). At the Academy, regular classes end at precisely 2:45 P.M. each day. After 2:45 the students have until 3:00 to gather their things, take care of any business, and vacate the building. **All students must be out of the halls and off the playground no later than 3:00 P.M.** Students who have made arrangements to be picked up by 3:00 may wait in front of the building for their ride to arrive. **Students who are going to be picked up after 3:00 must check into our supervised study hall room or be in a classroom with another teacher until their ride gets here.** Study hall is in the high school MPR and is open from 3:00 - 4:00 on Monday-Friday. **All students accessing the after school study hall must be picked up no later than 4:10 P.M.** (The only exception is that students beginning an activity at 4:00 must go immediately to their coach/advisor no later than 4:00 P.M.)

Students remaining at school after 3:00 P.M. will be allowed to use their cell phones or the phone in the commons to communicate regarding their pick up time. Also, before 4:00 P.M. you may come into the building and the office will call your child out of study hall for you.

These procedures also apply to students who are waiting after school for sports or other extracurricular activities. Please be aware of your child's extracurricular schedules and make all the necessary arrangements for transportation immediately at the end of the scheduled activity.

Other than the supervised study halls, meeting with individual teachers in their classrooms, and supervised extracurricular activities, the Academy does not provide supervision of students after 3:00 P.M. Again, it is the responsibility of the family to make all the necessary arrangements for transportation. Due to supervision and liability issues, the Academy will not allow students to 'hang out' in the hallways or playground areas after school.

We have a closed campus, so after your child arrives at school he or she **may not** leave campus without a parent or other adult pre-arranged, (i.e. carpool, relative).

Thank you for your attention to this matter. We are committed to the safety and well being of our students, and having them on campus unsupervised is not acceptable to us.

Emergency Drills/Procedures

Fire and lock-down drills will be conducted at unannounced times during the school year. During the first week of school, students will be instructed by their classroom teachers as to routes and procedures to be followed. Instructions will be given regarding responding to intruders in the building, hazardous material exposure, and other safety issues. It is crucial that all students follow these rules for the safety of all persons in the building. In addition, this school has a zero tolerance policy for weapons on campus (see Student Behavior/Discipline). A student who notices a condition that could be dangerous should inform a staff member immediately.

Emergency Information File

Each student will have on file in the office all information required to assist the student in an emergency situation. Included will be phone numbers for contact persons, known medical conditions, doctor's numbers, and any other pertinent information. It is the responsibility of the parent or guardian to keep this information current.

Medication Policy



Students requiring prescription or nonprescription medication during the school day must bring the medication to the office upon arrival at school, in its original container with the student's name clearly visible on the bottle. (No Baggies or pillboxes allowed.) A completed Medication Administration form (copy attached) from the parent or guardian must accompany the medication, specifying the time(s) and amount(s) of required dosages. If the medication is to be administered at different times or in different amounts from what is specified on the label, a physician's signature is required. The medication will be administered to the student by the school secretary (or other authorized staff member) in the school office. No medicines of any kind may be retained by the student in lockers or backpacks, with the following exception: A student who has been instructed in the self-administration of medication for treatment of a serious condition (e.g. asthma, allergies, diabetes) shall be permitted to possess and use a prescribed medication (e.g. inhaler or Epi Pen) at all times, provided the school has received, and administration has approved, a signed prescription or written direction from his/her physician or health care provider stating that the carrying of such medication is medically necessary. There will be disciplinary action for students who violate this policy.

Expected Behavior

Students at Coeur d'Alene Charter Academy are expected to be courteous and well mannered, respectful of teachers, staff members, and each other. They are expected to be honest and trustworthy. The following rules shall pertain to all students of Coeur d'Alene Charter Academy and shall be in effect during school hours and at all school-sponsored activities.

Prohibited Behavior

The following is a partial list of some of the misbehaviors that will be dealt with by the staff of the Academy:

- Academic Dishonesty: Cheating, plagiarism, and other forms of academic fraud will not be tolerated. All teachers are required to report all incidents of academic dishonesty to the principal. The consequences of academic dishonesty are severe.
- Assault, provoking assault, and fighting
- Hazing/harassment
- Possession of a weapon
- Willful disobedience
- Disruptive behavior
- Vandalism
- Vulgarity or profanity
- Use of any kind of tobacco
- The use, sale, and/or distribution of controlled substances
- Stealing

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- The operation of any motorized vehicle in a dangerous manner on or near school property
- Outward displays of affection
- Any behavior that is harmful to the school, the school community or any individual

The Academy expects appropriate conduct at all times. The range of consequences for any inappropriate behavior includes, but is not limited to, parent contact, detention, out-of-school suspension, and expulsion.

Multiple infractions or unacceptable behaviors will result in compound consequences. The Academy staff follows a progressive discipline model to encourage positive changes in behavior.

Only the Board of Directors can expel a student.

Weapons

Possession of any dangerous item while attending school or on school property at any time is prohibited. School administrators and staff are authorized to confiscate such items immediately. The Academy has a zero tolerance policy for weapons.

Zero Tolerance Policy

STUDENTS AND ALL VISITORS TO THE SCHOOL ARE FORBIDDEN TO KNOWINGLY AND/OR VOLUNTARILY POSSESS, HANDLE, TRANSMIT, OR USE ANY INSTRUMENT THAT CAN BE USED AS A WEAPON OF ANY KIND WHILE ON SCHOOL PROPERTY. ANY OBJECT WHICH COULD BE USED TO INJURE ANOTHER PERSON AND WHICH HAS NO SCHOOL-RELATED PURPOSE FOR BEING IN SCHOOL OR ON SCHOOL GROUNDS WILL BE CONSIDERED A WEAPON FOR PURPOSES OF THIS POLICY. THIS POLICY WILL EXTEND TO ANY PROPERTY IN USE FOR SCHOOL PURPOSES OR EVENTS.

Possession/Use

Any student found to be in possession, using, or attempting to use any object as a weapon will result in the student's immediate suspension or possible expulsion. Any student expelled from the Academy for a weapons violation will be reported to appropriate law enforcement authorities.

Any person not a student at the Coeur d'Alene Charter Academy found similarly engaged will be removed from the school property and referred to law enforcement authorities.

The safety of our students will take priority over any other considerations.

Suspension/Expulsion Procedure

A student can be suspended for up to five (5) days for an offense. The Board of Directors, upon request of the principal, can extend a suspension for up to a total of fifteen (15) days. The Board of Directors can also add an additional five (5) days. Any student recommended for expulsion will immediately be placed on suspension pending Board of Directors' approval of the expulsion.

In the case of a suspension or an expulsion proceeding, parents will be notified immediately regarding the nature of the offense and the consequence. Suspensions can be appealed first to the principal, and then to the Board of Directors.

STUDENT GOVERNMENT

The purpose of the Associated Student Body (ASB) organization is to provide an opportunity for students to express themselves through their elected representatives concerning those phases of the school program on which students may take action. They take an active role in serving as a liaison between the student body and the administration, where the students can assume as much responsibility for organizing their high school activities as they are able to handle. Student council consists of a President, Vice President, Secretary, and Treasurer, plus ASB

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representatives for each grade level, elected by the student body at large in each respective grade. Elections take place at the end of the school year for the upcoming year. There is an ASB organization for high school and a separate ASB for middle school.

TELEPHONE POLICY

A telephone will be available at the office for students' use before and after school and during their lunch break. Students will not be excused from classes to use the phone except in emergencies.

Cell phones, MP3 players, laptops, and all other personal electronic devices are not permitted during school hours [7:55 - 2:45, including passing time and lunch]. Students found to be in possession of these devices will have them confiscated. Repeated violations will result in a short-term suspension.

UNIFORM REQUIREMENTS

General Guidelines

All students will arrive on campus in uniform and stay in uniform until they leave for the day. Parents and students are expected to know and follow the uniform policy.

Team/activity/spirit wear clothing must be approved by the school administration before being worn as part of the uniform.

Purchase of Uniform Items

The Charter Academy strongly recommends that uniform items be purchased from an approved vendor. Uniform items are available and can be screen-printed and/or embroidered at Embroidered Corporate Image, Powell Ink, Spokane Uniform House (Dennis Uniforms), and Underground Expressions. Items may also be found at Land's End, JC Penney, and Sears.

Since all of these outlets sell many items that are not in compliance with the Academy's uniform policy, be sure the items you buy have been approved as uniform items. Employees at these stores can assist you to make sure the items you are purchasing conform to the policy.

The school office has a list of approved uniform items, complete with product numbers. Please check the official list before making any purchases. The school is not responsible for clothing items purchased that do not meet the requirements as defined and explained in the uniform policy.

There will be periodic uniform sales at the school. Contact the school office for information.

Commentary on the Expectations of the Uniform Policy

School uniforms are an important facet of our school culture and an integral part of our mission and purpose. A distinctive uniform is a unifying factor within our school community and underscores the Academy's seriousness of purpose by encouraging students to think of their attire as an aspect of their work. In addition, neatness and modesty are important aspects of the Charter school environment. The Coeur d'Alene Charter Academy is a college preparatory school, and we want our students to distinguish themselves by their academic performance, their citizenship, their behavior, and their attitude and effort on a day-to-day basis. Additionally, we strive to eliminate the self-consciousness and social competition which popular fashion trends tend to promote.

Clothing or accessories that are worn with the obvious intent of being different or unique are not in keeping with the purpose of the uniform policy.

Test for Appropriateness

If you were part of a group of students walking through the commons during the school day, would something about your dress or physical appearance draw attention to yourself? If so, you would be considered in violation of the Coeur d'Alene Charter Academy uniform policy.

Uniform Violations

It is the responsibility of each student to be in uniform while on campus. Students who are out of uniform will not be allowed to remain in classes until the violations are corrected. It is the family's responsibility to provide proper uniform attire for any child out of uniform while at school. The school does not provide uniform clothing. Students who miss class to correct a uniform violation will receive an unexcused tardy or absence.

Students with repeated uniform violations will be referred to the vice principal for disciplinary action.

Specific Uniform Requirements

I. PANTS

Tan or navy blue cotton dress slacks must fit correctly and be worn appropriately. They must be long enough to touch the shoe, but must not touch the ground. Pants with sewn cuffs are allowed. The following are violations of the uniform policy:

- a. Excessively tight or baggy pants
- b. Pants made of stretch fabrics
- c. Capris, bellbottoms, or pants with pegged ankles
- d. Sewn-on pockets; cargo pant pockets; decorative zippers; snaps or rivets
- e. Stitching of a color other than the color of the pants

II. SHORTS

Tan or navy blue walking shorts may be worn by either male or female students. Shorts may not fall below the middle of the knee or be shorter than one hand's width above the knee. All other standards for shorts are the same as those for long pants.

III. SKIRTS

Tan, navy blue, or school plaid skirts may be worn by female students. Skirts must reach at least the **TOP OF THE KNEE when standing**. If a skirt extends below the knee it may have a slit that goes no higher than the knee. Skorts may be worn as long they meet the color and length requirements for skirts.

IV. UNDERGARMENTS

- a. Solid white undershirts may show at the neck.
- b. Undergarments must not be visible, with the exception of undershirts showing at the neckline.
- c. Long-sleeved shirts may not be worn under short-sleeved shirts, even if the same color.

V. SHIRTS

Turtleneck or short / long sleeved, collared polo shirts may be worn by either male or female students.

The following are requirements for uniform shirts:

- a. Polo shirts must be red, navy blue, hunter green, or white.
- b. The approved Academy logo must be silk-screened or embroidered on the upper left chest of polo shirts.
- c. Students may wear long or short-sleeved white oxford dress shirts. Oxford shirts do not require an Academy logo. Oxford shirts must be tucked in.
- d. Students may wear a tie and properly fitting, solid-color sport coat with oxford shirts. Ties and sport coats may not be worn with polo shirts.
- e. Shirts with buttons must be buttoned in such a way as to maintain neatness and modesty.
- f. Shirts must be long enough so the midriff or back is not exposed while seated or during other normal school activities.
- g. Female students may wear plain white blouses that button in such a way as to maintain neatness and modesty.
- h. Shirts that extend below the side pockets must be tucked in.
- i. Shirts worn under sweatshirts or other outerwear must be tucked in and may not be visible other than at the neckline.

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VI. SHOES/SOCKS

- a. Flip-flops and slippers are not appropriate footwear at school and will not be allowed.
- b. Some classes require closed-toes shoes for safety reasons. This rule is applied at teacher discretion.
- c. Knee socks and tights must be a solid uniform color (red, navy blue, hunter green, or white), black, or skin toned.
- d. Students may wear traditional snow boots and flat-soled suede winter boots under the following conditions:
 - a. They may be worn with a skirt. If worn with a skirt, they must be worn with uniform-compliant tights.
 - b. The boots must be solid black, brown, or tan.
 - c. They may be worn over slacks.
 - d. No spike heels, decorations (eg. Buckles, tassles), fashion stitching, or baggy fabric.
 - e. They must fall below the knee.

Boots that do not meet the stated criteria must be covered by slacks at all times while on campus.

VII. JEWELRY/ACCESSORIES

- a. Jewelry must pass the "Test for Appropriateness" explained above.
- b. Belts must be worn inside the belt loops and not hang down below the waistline.
- c. Neck scarves and hats, including hoods, may not be worn in the school buildings and must be removed immediately upon entering the school.

VIII. HAIR

- a. Hair must be a natural hair color, worn neatly, and in such a style that passes the "Test for Appropriateness" explained above.
- b. Hair ribbons, pins, bands, etc. must pass the "Test for Appropriateness" explained above.

IX. OUTERWEAR

- a. Only outerwear approved as school uniform items may be worn in classrooms.
 - a. Hooded sweatshirts including pullover sweatshirts or sweatshirts with zippers are not approved uniform items and may not be worn during the school day (Lunch period included). The only exception will be during P.E. when the class takes place outside.
- b. Non-uniform outerwear should be left in lockers during the school day, with the exception of lunch time for students going outside in colder weather.
- c. Fleece vests and fleece jackets may be red, navy blue, white, or hunter green with piping in black or of the same color as the garment. Vests and jackets may have, but are not required to have the approved Academy logo sewn or embroidered the upper left chest.
- d. V-neck sweaters, sweater vests, and cardigan (button up) sweaters must be worn as outerwear, over a Charter polo or other uniform shirt. They may be navy blue, white, hunter green, or red. These items may have, but are not required to have an approved Academy logo sewn, embroidered or silk-screened on the upper left chest.
- e. Sweatshirts must have the academy logo on the upper left chest, or a large Academy logo silk-screened in the center of the chest, or other approved designs/logos.
- f. Pea coats in black or navy blue, that are hoodless, may be worn at school. Pea coats do not need an Academy logo.
- g. Approved letter jackets, may be worn as uniform outerwear (must be worn as outerwear, over a Charter polo or other uniform shirt).
- h. Approved 'spirit wear' may be worn as part of the uniform.
- i. Any logos, designs, or words, other than the Charter Academy logo, or those on approved team and spirit wear are not allowed on uniform attire.
- j. Team warm-ups will not be allowed as uniform items for the school day.

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X. P.E. UNIFORM

PE Shirt:

- Short or Long Sleeve
- Color: Athletic Grey with new Navy logo.
- Logo is approximately 8.5 inches on center front. Logo is in NAVY. Box in logo under Panthers is solid white.

PE Shorts:

- Color: Navy with white colorblock (stripe), prefer SportTec by Port Authority (T-479 and Y-T-479) or if not doable navy mesh (with liner) basketball shorts.
- Logo is approximately four inches on lower left thigh in white. Box in logo under Panthers is solid white.

****Optional:****

Sweatshirt:

- Color-grey, crew neck only, with navy T-shirt logo center front (apx. 8.5") box on logo under Panthers is an outline only.

Sweatpants:

- Color: navy, with white shorts logo on left thigh in white (apx. 4") box in logo under Panthers is solid white.

XI. EXCEPTIONS

- a. Performance attire, as defined by the teacher and approved by the administration, may be worn on concert days.
- b. Clothing for special class projects, as defined by the teacher, may be worn on the day of the event.

Definitions

1. Uniform – having the same appearance as others of the same group; conforming to a given standard; being or looking the same; consistent in appearance.
2. Outerwear – coats, jackets, sweaters, sweatshirts, vests.
3. Oxford Shirt – a long or short-sleeved shirt with buttons up the front all the way to the collar.

ANY JUDGMENTS REGARDING CLOTHING OR APPEARANCE WILL BE MADE BY THE SCHOOL ADMINISTRATION.

A COUPLE OF NOTES ON THE UNIFORM POLICY:

TEAM WARM-UPS: Team warm-ups will not be allowed as uniform items for the school day, any more than a volleyball or basketball jersey would be. Teams sometimes purchase warm-up jackets or shirts, and in recent years these have been treated as uniform items. However, with the accumulation of activities and successive years of new items, it has become nearly impossible to determine when students are wearing team-specific warm-ups and when they aren't.

TEAM UNIFORM ITEMS: Teams or groups may get approval from administration to add a group logo to uniform items. For example, the track team might choose to modify an Academy sweatshirt to say "Track" under the existing logo or submit a new logo that is specific to their sport. Any modified item must be approved by administration before it may be worn in school.

COLLEGE SHIRT WEEK: During the last week before graduation, seniors will be encouraged to wear sweatshirts from the college or university they plan to attend. We want to honor these students for their achievements and allow them to sport their new colors.

This handbook can also be found on our website, www.cdacharter.org/Handbooks.html.



COEUR D'ALENE CHARTER ACADEMY 2013-2014 SCHOOL PROFILE



Dedicated to providing a rigorous, content-rich, college preparatory education for any students who are willing to accept the challenge.

The Coeur d'Alene Charter Academy represents the effort of a group of dedicated educators, citizens, and parents to provide our local children with a first-class college preparatory education, in an atmosphere where students know that their chief duty is to learn. Direct instruction by highly qualified and dedicated teachers is traditional and rigorous within the framework of a six-period day. Instructional time is highly valued and is not interrupted. Students are expected to conduct themselves as serious scholars, to respect themselves and each other, and abide by a clear, firm, and fair code of conduct. Responsibility and integrity are the marks of an Academy student. Specific measures implemented to fulfill our mission include: increased instructional time, uniforms, a behavior code, and the expectation of substantial work outside the classroom.

ACADEMIC PROGRAM

Graduation requirements for the class of 2014 include:

English	4 years
History	4 years
Math	3 years
Science	3 years
Foreign Language	2 years

Classes in health, economics, communication, and the fine and performing arts are also required, as well as other academic and general electives to total a minimum of 46 credits. The Academy operates on a traditional semester calendar (1 year = 2 credits).

Advanced classes include: Hon. Pre-Calculus, AP Calculus AB, AP Calculus BC, Hon. Calculus, Hon. Algebra 2, Hon. Geometry, Hon. Biology, Hon. Chemistry, AP Chemistry, AP Physics B, Hon. Physics, AP Language and Composition, AP Literature and Composition, Hon. American Literature, Hon. World Literature, Hon. European Literature, Hon. Ancient Literature, AP Government, Hon. Government, AP US History, Hon. US History, AP European History, Hon. Euro. History, AP Macroeconomics, Hon. Ancient His-

tory, Hon. Latin 3, Hon. Spanish 3 and 4, AP Spanish, Hon. French 3, and AP French.

GRADING

Course work is intended to be unusually intense; standard courses are more demanding than many designated "honors" at other schools. Grades are not given away, nor are they inflated. Students and staff are held accountable for professional-quality work. Grading is very conservative: a "C" represents an average level of work, which is the minimum requirement for advancing to the next level of sequential classes. The Academy does not report class rank on student transcripts. Because of our purposeful decision to prevent grade inflation, the rigor of our coursework, and the high achievement level of our students, class rank may provide an inaccurate perception of student achievement. Grade point averages are calculated on a weighted 4.0 grading scale to encourage students to take Honors and Advanced Placement courses and recognize their additional accomplishment in doing so. Grades are determined as follows:

A	=	93-100	C	=	73-76
A-	=	90-92	C-	=	70-72
B+	=	87-89	D+	=	67-69
B	=	83-86	D	=	63-66
B-	=	80-82	D-	=	60-62
C+	=	77-79	F	=	59-0

	College Prep	Honors Classes	Advanced Placement	
A	=	4.0	4.5	5.0
A-	=	3.7	4.2	4.7
B+	=	3.3	3.8	4.3
B	=	3.0	3.5	4.0
B-	=	2.7	3.2	3.7
C+	=	2.3	2.8	3.3
C	=	2.0	2.5	3.0
C-	=	1.7	2.2	2.7
D+	=	1.3	1.8	2.3
D	=	1.0	1.5	2.0
D-	=	0.7	1.2	1.7
F	=	0.0	0.0	0.0

ENROLLMENT*

The 2014-2015 student body includes 46 seniors, 69 juniors, 85 sophomores, and 88 freshmen. In addition, we have 161 sixth graders, 145 seventh graders, and 124 eighth graders.

*The Coeur d'Alene Charter Academy does not discriminate on the basis of disability in our admission policy, or in providing access to programs or activities to students who, with or without special education or related aids and services, are able to meet the essential standards of the Academy.

TEST SCORES

Three students in the class of 2015 qualified as National Merit Semi-Finalists.

SAT (Class of 2014 - 100% took the SAT Reasoning test)

	Critical Reading	Math	Writing	Total
Charter Academy	615	630	593	1838
Idaho	458	456	450	1364
Nation	497	513	487	1497

ACT (Class of 2014 - 51% took the ACT test)

	English	Math	Reading	Science	Comp
Charter Academy	30.2	29.5	29.6	28.2	29.5
Idaho	21.9	22.0	23.0	22.1	22.4
Nation	20.3	20.9	21.3	20.8	21.0

SPECIAL RECOGNITION

Newsweek designated the Coeur d'Alene Charter Academy as one of "America's Best High Schools" in 2013, ranking it 1st in Idaho, 18th in the West and 89th in the nation.

The Coeur d'Alene Charter Academy was named a "Gold Medal" high school by *US News and World Report* in 2014 and was ranked 1st in Idaho and 47th in the nation out of more than 21,000 U.S. high schools.

The *Washington Post* ranked the Coeur Charter Academy as the 66th high school in the nation in their "2014 America's Most Challenging Schools" ranking.

The Center for Education Reform awarded The Coeur d'Alene Charter Academy "Charter School of the Year" recognition, placing it in the top one percent of charter schools in the nation.

ACCREDITATION

The Coeur d'Alene Charter Academy is accredited by the Northwest Accreditation Commission (NWAC).

COLLEGE ATTENDANCE

On average, about 70% of our alumni attend 4-year colleges and 30% attend 2-year colleges after graduation.

The following list is a sample of the colleges attended by graduates over the past ten years:

- | | |
|----------------------------------|----------------------------------|
| Allegheny College | Pomona College |
| Arizona State University | Princeton University |
| Brigham Young University | Purdue University |
| Boston University | Rensselaer Polytechnic Institute |
| Carnegie Mellon University | Santa Clara University |
| Carroll College | Seattle University |
| College of Idaho | United States Air Force Academy |
| Columbia University | United States Military Academy |
| Dartmouth College | United States Naval Academy |
| Davidson College | University of Adv. Technology |
| Emory University | University of Arizona |
| Evergreen State University | University of Colorado |
| George Fox University | University of Delaware |
| George Washington University | University of Idaho |
| Gonzaga University | University of Michigan |
| Harvard University | University of Montana |
| Hendrix College | University of Notre Dame |
| Hillsdale College | University of Oregon |
| Idaho State University | University of Pennsylvania |
| Illinois Institute of Technology | University of Portland |
| Kettering University | University of Redlands |
| Kenyon College | University of Puget Sound |
| Lehigh University | University of Richmond |
| Lewis University | Walla Walla College |
| Macalester University | Washington and Lee University |
| Montana State University | Washington University, St. Louis |
| Northern Arizona University | Washington State University |
| North Idaho College | Western Washington University |
| Oklahoma Christian University | Westmont College |
| Oregon State University | Whitworth University |
| Pacific Lutheran University | Willamette University |

CONTACT INFORMATION

Coeur d' Alene Charter Academy
 4904 N. Duncan Drive
 Coeur d' Alene, ID 83815
www.cdacharter.org
 Phone: 208-676-1667
 Fax: 208-930-4215
 CEEB Code: 130115

Principal: Daniel Nicklay, M.Ed.
dnicklay@cdacharter.org

Counselor: Bev Chambers, M.Ed.
bchambers@cdacharter.org

COEUR D'ALENE CHARTER ACADEMY
BOARD OF DIRECTORS

PAUL FRANZ

- B.S. in Civil Engineering, University of Idaho, 1983
- General Manager, Interstate Concrete and Asphalt, 1983-Present
- Board Of Directors At CDA Charter Academy, 2007- Present
 - Chairman, 2010-Present
- Finance and Long-range Planning Committee Chairman, 2012-Present
- Paul has six children, four of whom have graduated from the Academy

C.R. (BOB) NELSON

- Professional Educator for over 30 years, CDA School District 271
- Founding Member of CDA Charter Academy Board
- Vice Chairman and Secretary/Treasurer of the Board, 2003-Present
- Academic Excellence Committee Chairman, 1999-Present
- Bob has three successful adult children and seven grandchildren

JENNIFER BRUMLEY

- B.S. in Communications, Teaching Certificate in Speech and Journalism, University of Idaho, 1996
- J.D., University of Idaho School of Law, 1998
- Attorney, Spokane City Prosecutors Office, 1998-2000
- Attorney, Coeur d'Alene City Attorney Office, Criminal Division, 2000-2005
- Attorney, Amendola, Doty & Brumley, 2005-Present
- CDA Charter Academy Board member 2010-Present
- Scholarship Committee Chair, 2012-Present
- Jen enjoys hiking, camping, and other outdoor pursuits with her husband and two children

RUSS HELGESON

- B.S. in Forest Engineering, University of Washington, 1980
- Civil Engineer, Frame & Smetana Engineering, 1991-Present
- CDA Charter Academy Board Member, 2011- Present
- Parent of three Academy graduates (eldest child attended on opening day)

AMY VERHAEGHE

- B.S. in Nursing, University of Washington, 1987
- Experience as a nurse in Pediatric Oncology and PICU
- Board Member 2007-Present
- Fundraising Committee Chair, 2012-Present
- Past PTO Chair/Co-Chair, Auction Chair, Event Coordinator
- Amy has three daughters; two have graduated from the Academy, and one will graduate in 2015.



**COEUR D'ALENE CHARTER ACADEMY, INC.
BOARD OF DIRECTORS MEETING MINUTES
APRIL 21, 2014**

LOCATION	Coeur d'Alene Charter Academy 4904 N. Duncan Drive Coeur d'Alene, ID 83815
CALL TO ORDER	<p>Chairman Franz called the meeting of the Board of Directors to order at 6:00 PM.</p> <p>Board members present: Paul Franz, Bob Nelson, Jen Brumley, Russ Helgeson and Amy Verhaeghe</p> <p>Board members absent: None</p> <p>The board secretary confirmed a quorum was present.</p> <p>Other attendees: Brett DePew, Glenn Mabile, Dan Nicklay, Bill Proser, Melissa Thompson, Jacques Croom, Lynne Stembridge, Lynda LeBlanc, Rob Bass, Kyle Mason, Sarah Marchese, Ellie Hughson, Adam Odell, Sophie McPhilomy, Clarie McPhilomy, Devan Karsann, Janet Stevens, Emilie White Hidalgo, Reilly Case, Nancy White.</p>
PLEDGE TO THE FLAG	Chairman Franz led the pledge of allegiance to the flag.
ASB REPORT	<p>Sarah Marchese, ASB President, reported that the ASB has been very busy planning for Teacher Appreciation Week and the annual talent show. Ms. Marchese asked to once again address the issue of student mental health. The Board members were provided with a binder that compiled the student's research. It included a list of goals that the students would like to see met, a survey, a letter from a former student and a grant application for expanding counseling services. Ms. Marchese reviewed the survey and the goals.</p> <p>Ms. Marchese exited the meeting at 6:08 PM</p> <p>Ms. Hughson introduced herself and said that this was an issue that was close to her heart. She spoke about teacher and student awareness, the need for creating a more nurturing environment and the grant that was included in the packet.</p> <p>Director Verhaeghe asked about teacher training. Mr. Nicklay said that he and Dr. Schaffer had discussed and will be spending time on training teachers to recognize students who may need help.</p> <p>Ms. Hughson said that she had discussed starting a mentoring program with Mrs. Chambers.</p> <p>Mr. Mabile said that the school is not currently eligible for the proposed grant because we are not our own LEA until July 1st, but that does not mean we cannot apply for it with the understanding that we will be our own LEA before the new school year starts.</p>

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ASB REPORT, Cont. Director Verhaeghe asked if the students think that some of this is cultural. Ms. Hughson said she did not think so. Students need to be aware of how they deal with their own problems; it is not the same for everyone.

Chairman Franz thanked Ms. Hughson for her comments.

Mrs. Stenbridge and Dr. LeBlanc exited at 6:23 PM.

PTO REPORT Mr. Croom introduced himself as the new PTO President. Being newly elected, he does not have a lot to report, but wanted to share his vision for the PTO. He would like to see more efficiency in PTO meetings, enhanced communication and stronger relationships with the staff, parents and students. The PTO has done a great job of fundraising but has not spent a lot of money, so they will start meeting with Administrators to determine where the funds are needed. He is looking forward to a great year next year.

Chairman Franz thanked Mr. Croom for his report.

MOTION TO APPROVE MINUTES Chairman Franz called for a motion to approve the minutes.

Motion: Director Nelson moved to approve the regular meeting minutes of March 17, 2014 and the special meeting minutes of April 10, 2014, seconded by Director Helgeson, the motion carried unanimously.

PRINCIPAL'S REPORT- D. NICKLAY Mr. Nicklay reported the current enrollment is 655. That is a net loss of 1 since the last meeting. There are waiting lists in grades 6, 7, and 8 for the 2014-2015 school year. Director Brumley asked how many students were on waiting lists. He reported that there were 16 on the 6th grade waiting list, 17 on the 7th grade waiting list, and 27 on the 8th grade waiting list.

VICE PRINCIPAL'S REPORT - B. DEPEW Mr. DePew reviewed the activities and discipline report for the Board. He started by congratulating Emilie White Hidalgo, who was in the audience, on being named runner-up in the Distinguished Young Women of Coeur d'Alene program. Eighty-one students earned awards based on their national Latin exam score, including four students who had perfect scores. Chairman Franz asked where the Prom would be held this year. Mr. DePew said it would be at the Templin's Red Lion Hotel in Post Falls.

COMMITTEE REPORTS Finance and Long Range Planning - Paul Franz, Chairman
Chairman Franz said the Committee met before the regular Board meeting and the preliminary budget was reviewed.

Scholarship Committee - Jennifer Brumley, Chairman
Director Brumley said letters and scholarship applications went out today. The Committee will meet in May for select the scholarship recipients.

Academic Excellence Committee Meeting - Bob Nelson, Chairman
Director Nelson said he had nothing to report at this time.

Fundraising Committee - Amy Verhaeghe, Chairman
Director Verhaeghe said she had nothing to report at this time.

PUBLIC COMMENT Public comment was made by Nancy White, Devan Karsann, Emilie White Hidalgo, Ellie Hughson regarding the student led initiative presented to the Board during the ASB report.

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EXECUTIVE SESSION

Chairman Franz called for a motion to hold an executive session to discuss matters pertaining to employment as authorized by Idaho Code 67-2345 sub section (1) A.

Motion: Director Nelson moved to enter into executive session in order to discuss matters regarding employment as authorized by Idaho Code 67-2345 sub section (1) A.

Vice-Chairman Nelson led a roll call vote: Director Brumley – yes, Chairman Franz – yes, Director Helgeson – yes, Vice-Chairman Nelson – yes, Director Verhaeghe – yes, the motion carried.

Entered executive session 6:46 PM.

Motion: Director Helgeson moved to return to public session, seconded by Director Brumley, the motion carried unanimously.

Returned to open session at 6:55 PM.

Chairman Franz noted that during executive session, the Board discussed matters regarding Idaho Code 67-2345 sub section (1) A.

UNFINISHED BUSINESS

Authorizer Status

Mr. Nicklay said that he would address this and the adoption of the special education manual together. He sent the petition to change the charter authorizer off to the State last month. He received word back that there would need to be some changes. One of those changes, regarding our adherence to the special education manual, needs to be acted on tonight.

NEW BUSINESS

Adoption of Special Education Manual

Motion: Director Brumley moved to adopt the Idaho special education manual 2007 and all subsequent revisions, seconded by Director Nelson, the motion carried unanimously.

Motions from Executive Session

Motion: Director Verhaeghe moved to hire Sonja York as a 6th grade teacher for the 2014-2015 school year, seconded by Director Helgeson, the motion carried unanimously.

PUBLIC COMMENT

There was no public comment at this time.

ADJOURNMENT

Chairman Franz called for a motion to adjourn at 7:03 PM.

Motion: So moved by Director Nelson, seconded by Director Brumley, the motion carried unanimously.

C. Robert Nelson, Vice Chairman, Secretary and Treasurer

Code of Ethics
A Guide of Conduct for School Board Members
of the Coeur d'Alene Charter Academy

This Code of Ethics signifies the strong commitment on the part of the School Board to base our decisions and actions on ethical standards. It recognizes the role and defines professional behavior needed in order to fulfill our obligations of being effective and responsible Board Members. This Code reflects the deeper sense of purpose and direction which governs our work. Our ethical behavior "speaks" loudly as an example to the young people we serve. It is, in fact, one of the wisest lessons in teaching and learning we can offer.

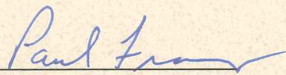
While serving as a member of the Coeur d'Alene Charter Academy School Board, I will accept the responsibility to improve education, and I will:

1. Remember that my first and greatest concern must be the educational welfare of all students attending the Coeur d'Alene Charter Academy;
2. Obey the laws of Idaho and the United States;
3. Respect the confidentiality of privileged information;
4. Recognize that as an individual Board Member I have no authority to speak or act for the Board;
5. Respect the right of other Board Members to have and express ideas that differ;
6. Work collaboratively with other Members to establish effective Board policies;
7. Delegate authority for the administration of the schools to the Principal and staff;
8. Encourage ongoing communication among Board Members, students, staff, and the community;
9. Be open, fair and honest;
10. Render all of my decisions based on available facts, appropriate public input and my independent judgment;
11. Make every effort to attend all Board meetings;
12. Come to Board meeting informed concerning the issues under consideration;
13. Give staff members the respect and consideration due skilled professional employees;
14. Improve my ability to serve as a School Board Member by studying educational issues and participating in appropriate professional development;
15. Support the employment of staff members based on qualifications;
16. Cooperate with other Board Members and Administrators to establish a system of regular and impartial evaluations of all staff;
17. Avoid conflicts of interest or the appearance thereof;
18. Refrain from using my Board position for benefit of myself, family or other business associates;
19. Maintain professional decorum when discussing school matters.

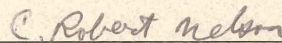
I acknowledge that the following are unethical behaviors and will refrain from such actions:

1. Seek personal advantage from membership on the Coeur d'Alene Charter Academy School Board;
2. Make disparaging remarks about other Board Members;
3. Discuss confidential business in public or to anyone not privy to such information;
4. Place the interest of individuals or groups ahead of the interest of the school and all students in the Coeur d'Alene Charter Academy; and
5. Conduct unauthorized activity on the Board's behalf away from the School Board meetings.

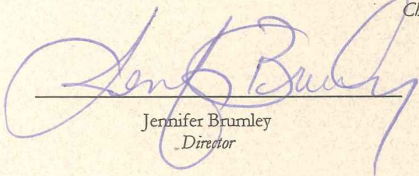
Adopted by the School Board of the Coeur d'Alene Charter Academy this 19th day of May 2014



Paul Franz
Chairman



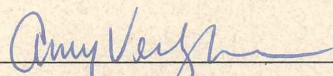
C. Robert Nelson
Vice-Chairman



Jennifer Brumley
Director



Russell Helgeson
Director



Amy Verbaeghe
Director

Coeur d'Alene Charter Academy

Annual Evaluation of Board Meetings

Each member of the board is to complete the following survey independently and return it to the Board Clerk. The Board Clerk will compile the results and provide them to the Chair at the next meeting.

Instructions: Score each of the following items as either "S" (Satisfactory) or "I" (Needs improvement)

- | | | |
|---|---|---|
| 1. The agendas are clear, supported by the necessary documents, circulated prior to meetings, and posted appropriately. | S | I |
| 2. All board members are prepared to discuss materials. | S | I |
| 3. Reports are clear and contain needed information. | S | I |
| 4. Board avoids getting into administrative/management details. | S | I |
| 5. Diverse opinions are expressed and respected. | S | I |
| 6. The chair guides meetings effectively and members participate responsibly. | S | I |
| 7. All board members attend regularly. | S | I |
| 8. Meetings begin and end on time. | S | I |
| 9. Most members participate and no one monopolizes discussion. | S | I |
| 10. The Board stays on the agenda. | S | I |

October 9, 2014

Coeur d'Alene Charter Academy

Board Member Self-Evaluation

This assessment tool is designed to help you evaluate your individual board service. The evaluation is for your personal use only. (This is not to be handed in or reviewed by anyone but you.) Its purpose is to help you assess how effective your role as a board member is in furthering the mission of the Academy.

1. I enthusiastically support the mission and values of the Academy.
2. I understand the role of the board and my legal and ethical responsibilities as a board member.
3. I further the mission with my time and skills.
4. I have attended all regular and special meetings and other events requiring board participation and notify the chairperson or clerk if I cannot attend.
5. I try to be an objective decision maker, considering the impact of issues on individuals, the organization, and the community.
6. I avoid participation in board issues which are self-serving or may be perceived as conflict of interest.
7. I read all materials I receive before the board meeting and come prepared with questions.
8. If I miss a meeting, I contact the Board Clerk for an update.
9. I can explain to friends and community members the value of the Academy.
10. I avoid involvement in matters of administration.

Topic #1: Integration of Digital Content into Curriculum and Instruction and Sharing of Best Practices Regarding Technology Integration	
Goal(s):	To provide a 21st Century education to our students that is engaging, meaningful, and will prepare them for the future. (Our vision statement: Our goal is not to replace the current pedagogical practices, but to enhance what we are currently doing through the use of technology. We want to use the right tool for the right job. May we never fall into the practice of using technology for simply technology's sake.)
Action #1:	Introduce Teachers to digital resources (Discovery Education materials, Schoolnet, Moodle, Word Press, education apps, Web 2.0 tools, digital texts, etc.) that can be used in their classrooms and demonstrate their value in concrete ways.
Accountability:	Technology Coordinator, Technology Team, ICS Leadership Team, Principal
Completed:	Summer 2013: Tech Team attended i3C Conference in Middleton. January 2014 Inservice Day: Kick Off Technology Professional Development (4 hours: Watch "Tools of the Trade for 21st Century Kick Off:" Our Vision (Conducted at CCA Charter) for a 21st Century Education. Objectives: A Basic Orientation of School Net and Discovery Education) and practice time with both. Accountability Task: Every teacher found and posted a resource to a shared department folder under School Content on SchoolNet and then discussed the resources found within departments.
Timeline:	2013-2014: Begin with small group instruction of teacher leaders through all 6 modules of Idaho Core Standards Leadership Academy training- substitutes to be covered by CDA Charter for this training. Thursday Tech Tutoring: Teachers helping teachers to use School Net, Discovery Education and to implement digital content in their classrooms. Build upon this by offering Discovery Education Idaho Core Standards Academy course through Boise State University - 3 masters level credits. CDA Charter will reimburse those teachers who register and complete this 48 hour course. Small group to attend the Google Apps for Education (GAPE) Festival in Coeur d'Alene in February. Small group will return and share knowledge gained. This will be instrumental in the efficient use of the new Chromebooks purchased by CDA Charter for the 2014-15 school year.
	2014-2015: Expand to a larger group (1st Tier: those interested in learning new skills will attend SUMMER Institute in 2014: Week long institute for building learning management system courses for teacher to use. Using Learning Management Systems to incorporate digital resources. (Fall: Day 1 of Teacher Prep Week - School wide goal of every teacher having and utilizing a learning management system: Moodle, Edmodo, Word Press). This will require determining who is using Moodle, Edmodo, or Word Press. 2nd Tier Adopters, 2014-2015 school year: They will meet EVERY Thursday from 3:00-4:00. Option 1 = Summer Session/Option 2= Thursdays after school. ONGOING: Thursdays Tech Tutoring for first semester focuses on helping teachers develop their management system. SECOND SEMESTER: Tech Tutoring focus on new innovative tech tools. Those who wish to opt out must demonstrate their regular use of a learning management system and use of digital content (like Discovery, etc.), and knowledge of SchoolNet.
	2015-2016: Expand training to ALL teachers. 3rd and final tier: Summer Academy 2015. Continuation of Tech Tutoring, Maintenance, Reassessing Technological Needs, and Introduction of Newly Discovered Tools and apps that work to improve educational outcomes.
Budget:	First Year: ICS Leadership Team - Funds needed to cover substitutes to cover classes during (5) of the (6) Instructional Modules. All staff January Inservice Day - no funds needed as conducted in-house. In-house Technology Team for after school help - Voluntary positions - no funds needed. Discovery Education Idaho Core Standards Academy - Funds needed to reimburse registration of approx. 20 teachers at \$180 each. Google Apps for Education Festival will cost teachers \$150 each - all will apply for scholarships through University of Idaho and CDA Charter will cover (5) scholarships as well. Funds to pay stipend to teachers who attend the tier one 2014 Summer Institute training. Approximately \$11,850
Resources Needed:	Teacher will need their own laptops and access to Schoolnet and Discovery resources through ISEE. Extension cords needed for training. Substitutes will be needed for coverage for the (6) members of the ICS Leadership team as they complete the (6) training modules through Discovery Education. Facilities will need to be used during the summer for the 1st Tier and 2nd Tier Adopters in the Summer Academies.
Milestones:	Teachers will report to ICS Leadership team with updates. Curriculum Director will provide quarterly teacher surveys will help to gauge comfort level with technology and will be used to assess teacher interest in various technology training for more focused instructional drive. Tech team will identify reoccurring issues that teachers are experiencing to the ICS Leadership Team. Principal will build an element of technology usage/competency into the staff evaluations beginning in the 2014-2015 school year, adding accountability to school-wide technology knowledge and usage (expanding this requirement through the 3 tier system of adopters outlined above).

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Action #2:	Procure and install the necessary projectors, computers, and interfaces for teachers to utilize digital resources within their classrooms and within online course management systems.	
	Accountability:	Technology Coordinator, Technology Team, and Business Office.
	Completed:	Phase 1: Classroom projectors in place. (Done with Phase II B grant funds.) Phase 2: Adequate access to technology for all teachers and technology training for all teachers. Equitable access to technology for all students (will continue through Phase 3 and 4 - will be dependent upon student population numbers).
	Timeline:	Phase 2 (2013-2014): Acquire (100) Chromebooks for use in school and for the Smarter Balanced Testing. Currently all teachers have laptops and students have access through (5) rolling computer carts - shared throughout the school. This expansion of technology hardware is necessary for equitable access for students.
		Phase 3 (2014-2015) : Repair / Replacement of worn computers and projectors. Building upon existing resources. Expansion of hardware may be possible through grants/donations.
		Phase 4: (2015-2016) Repair / Replacement of worn computers and projectors. Building upon existing resources. Expansion of hardware may be possible though grants/donations.
	Budget:	2013-2014: Funds to cover classroom projectors. (Completed) and funds to cover chromebook purchase. 2014-2015: Funds to cover repair/replacement of worn computers and projectors (20% depreciation rate). 2015-2016: Funds to cover repair/replacement of worn computers and projectors. Approximately \$42,000
	Resources Needed:	Funding to cover the cost of 100 Chromebooks. Funding to cover repair / replacement costs for other computers in successive years (20% depreciation rate).
	Milestones:	2013-2014: Aquisition of necessary software and hardware to support transition to 21st Century Education. 2014-2015: Technology Coordinator will reassess current technology status, student population numbers, teacher technology needs, hardware and software needs, and any changing technology needs and report this status to Principal and Business Manager. 2015-2016: Technology Coordinator will reassess current technology status, student population numbers, teacher technology needs, hardware and software needs, and any changing technology needs and report this status to Principal and Business Manager.
Action #3:	Teachers will be trained to seek and share new digital resources that can be used in their classrooms to address the Idaho Core Standards.	
	Accountability:	Department chairs, ICS Leadership Team, Technology coordinator, Tech Team, and Principal.
	Completed:	January In-Service Day with ICS Leadership Team instructing teachers in small group setting - followed by the sharing of resources within departments and linking those resources to the Idaho Core Standards.
	Timeline:	2013-2014: INTRODUCTION. Introduce teachers to technology resources that they can use in their classes and for their preparation. Provide training throughout the year (during the scheduled profession development days and during the Thursday tech time after school) that lays out how to use the various tools out there for educators. Tech Coordinator will disseminate technology equitably and make available to teachers who want to incorporate technology during the school year. CDA Charter will support teachers who are seeking extra external training (seminars, workshops, etc. - i.e. Google Education App Festival on February 15, 2014). Discovery Education Idaho Core Academy members will be sharing lesson plans and authentic formative assessments developed throughout the course through Schoolnet at the School Content Level as concrete examples to share with other teachers. Atmosphere of trust and sharing created through the use of non-evaluative teacher walk-throughs of other teacher's classrooms on a volunteer basis. Tech team help available on a consistent and ongoing basis for all teachers who need technology support.

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	<p>2014-2015: IMPLEMENTATION. Identify teachers who are successfully using technology and other web tools. Organize mini-lessons throughout the year, during Tech Team support meeting, scheduled Professional Development days, and in quarterly departmental meetings. Create a "best practices" documents/mini-workshop(s)/video recorded lessons on Moodle for teachers who are looking for new resources and tools to add to their repertoire. Continue pulling in new teachers to the "First Year" plan. Expansion of atmosphere of sharing/trust created through continued use of non-evaluative teacher walk-throughs of classrooms. Quarterly department meetings to discuss and share resources/best practices and to develop department wide assessments that will serve as data to drive instruction towards better student outcomes on the Smarter Balanced Assessment. Tech team help available on a consistent and ongoing basis for all teachers who need technology support. Tech team will also start to offer structured mini-lessons on topics that teachers identify as valuable to them.</p>
	<p>2015-2016: EXPANSION. Continuation and expansion of non-evaluative teacher walk-throughs and sharing of best practices / lessons that incorporate digital media. Expansion of "best practices" documents and Moodle mini-workshop(s) for teachers who are looking for new tools and resources to add to their repertoire. This will be conducted on several levels: school-wide, department-wide, and based on general interest. Tech Team will continue to provide support on a consistent basis for all teachers who need technology support. Tech team will continue to offer structured mini-lessons on topics that teachers identify as valuable to them.</p>
<p>Budget:</p>	<p>Funds to pay for substitutes or time from administrators to cover teacher classes as teachers conduct non-evaluative walk throughs in other teacher's classes. Approximately \$2100</p>
<p>Resources Needed:</p>	<p>Proper technology, staff who are willing to take a risk, non-evaluative tool for teacher walk-throughs (Success at the Core has non-evaluative walk-through forms) and support to retool lessons and to master the technology.</p>
<p>Milestones:</p>	<p>Teachers will respond to quarterly qualitative surveys: indicating their needs and their interests regarding technology. This information will be collected by the Curriculum Director and disseminated to the Tech Team for action (such as the creation of mini-courses or specialized support focus) for teachers. This bi-yearly qualitative environmental survey will also be conducted by the ICS Leadership Cadre to collect data regarding teacher perceptions about taking risks, sharing best practices, and to identify areas in which environmental insecurities might need to be addressed. (Trust Matters - Megan Tschannen-Moran has these qualitative surveys and normed scales for analysis.)</p>

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Topic #2: Development of Formative Tools for Teachers and the Sharing of Best Practices Regarding the Idaho Core Standards	
Goal(s):	Teachers will learn how to build an authentic assessment and administer it in their classroom in different ways. Teachers will learn how to analyze and interpret data gained from assessments to differentiate instruction to meet the needs of individual learners. Additionally, teachers will develop grade appropriate, school-wide assessments in core areas that are aligned to the Idaho Core Standards and SBAC which will be used to drive instruction as well. (More on this in SBAC strategies portion of this plan.)
Action #1:	Incorporation of digital, real-time formative assessment and feedback tools.
Accountability:	Technology Coordinator, Technology Team, Department Heads, Principal.
Timeline:	First Year: CURRENT PRACTICES. Introduce staff to the formative assessment tools already in place at CCA. Moodle and Respondus have test-making capability that provides instant student feedback. CCA has a clicker system that would also provide instant results. Also, there are some Smartboards on campus. Identify other tools that are already available, and train/retrain staff to effectively and efficiently use those tools in their own classrooms.
	Second Year: CURRENT AND NEW PRACTICES. Continue training fledgling staff to use CCA resources. Identify teachers who are using these tools with success to share their knowledge. Identify teachers who are using other tools (web or tangible tools) with success, and share those tools with staff through in-service time and/or during the Thursday Tech time after school.
	Third Year: NEW PRACTICES. While still training staff through the three stages (years) of our PD plan, continue to introduce new tools that are available. Compile comprehensive "best practices" documents and mini-workshops to share with teachers looking to expand their technology knowledge.
Budget:	Additional laptops/chromebooks may be needed if the concurrent assessment group is larger than the available number of student-use devices. Current estimates are \$300/device for Chromebooks. There is currently no plan to purchase additional clickers. Currently aggregator software is free/open source. Approximately \$30,000 for 100 chromebooks
Resources Needed:	Devices capable of recording and forwarding student responses, and a central response aggregator. We currently have a limited number of SMART student response devices and SMART assessment software installed on a few teacher computers. Additional student response devices are needed to make this more wide-spread. Moodle sites and School net exam creator can be used. Wider access to respondus test creator program for teachers.
Milestones:	Quarterly departmental meetings to share success stories (or stories of struggle) with regard to the use of tools to create real time formative assessments. Department heads would include in the annual report the results of these meetings. In the teacher check-out meeting with the principal, teachers would discuss their attempts to use such tools and what they learned from this process. ICS Leadership Cadre will assess bi-annually to determine if the number of staff providing these types of assessments increases over time, whether student perception of the usefulness of these tools improves over time, and qualitative staff responses will be used to determine whether increased satisfaction with student outcomes is directly linked to the use of this type of feedback.
Action #2:	Develop Bi-Yearly Department-wide Assessments that mirror the skills required on the SBAC - to be administered via computer, incorporating digital media, and test skills necessary to be successful on the SBAC. The data from these assessments will be analyzed by each department to identify areas of strength and areas in need of improvement/growth.

October 9, 2014

	Accountability:	Principal, ICS Leadership Cadre, Department Chairs, and Teachers within core subject areas.
	Timeline:	<p>First Year: (2014-2015) DEVELOPMENT of assessment tool. Within departments, teachers will work through the Idaho Core Standards - unpacking them as they work through them and identifying the required skills necessary to be successful on the SBAC. Teachers will work to develop grade level assessments for their departments (to be combined with the other departments at each grade level) for school-wide assessments.</p> <p>Second Year: (2015-2016) IMPLEMENTATION of the assessment tool and ANALYSIS of DATA. Data gained from the school-wide assessment tool will be used to drive instruction. Analysis (by department) of data will highlight areas of strength and areas that need improvement. That information will be used to adjust pacing, depth, and for teachers to develop cross-curricular lessons in which specifically targeted skills are reinforced across several courses and subject areas. More clarification/discussion of Idaho Core Standards and SBAC types of questions will be incorporated.</p> <p>Third Year: (2016-2017) NEEDS ASSESSMENT and FURTHER REVISION of the assessment tool based upon lessons learned from the student data received. Expansion of cross-curricular lessons based upon targeting of specific skills and on-going needs assessment. Successful strategies shared and pacing/depth adjusted within curriculum models where necessary for improvement.</p>
	Budget:	Cost of substitutes needed to cover classes for core subject area teachers while these quarterly department planning meetings occur. No cost for administration of exam as it will be completed during school hours with school personnel on a bi-annual basis. Pay for teachers to work grading the written portions of this exam. Approximately \$2100
	Resources Needed:	Quarterly department meetings will give us the time to gather within departments and to develop, implement, and revise a school wide assessment tool that will help to drive our instruction towards successfully addressing the skills required on the SBAC. Substitutes needed to cover teachers' classes while these department meetings occur. Additionally, some class time will be needed to administer these exams at the end of each semester. Training materials on the Idaho Core, SBAC question types/difficulty level (Webb DOK), and Authentic Assessment (Stiggins).
	Milestones:	2014-2015 School Year: Development of grade level appropriate end of semester assessments that are aligned to the Idaho Core Standards and mirror the types of skills required for success on the SBAC. 2015-2016: Implementation of this assessment. It will be administered at the end of the first semester and at the end of second semester. Analysis of the results will be completed at the department level within the quarterly departmental meetings to drive instruction within the classroom level. 2016-2017: Results from our in-house assessment will be compared to that of the SBAC exam, and further revision of the assessment tool will be completed within each department.

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Topic #3: Differentiating Instruction for Success for all Students, Expanding Opportunities for High Achievers, Closing Achievement Gaps, and Creating Cross-Curricular Safety Nets for Students.	
Goal(s):	Our school has a foundational mission to foster a rigorous, content rich, college preparatory education for all students who are willing to accept the challenge. At Coeur d'Alene Charter Academy, our focus is to help our high-achieving student population progress to the maximum possible level, while still supporting our lower achieving population. We see technology as offering an opportunity to differentiate instruction so that we can offer more challenge to our students.
Action #1:	Provide teachers with concrete examples of differentiated instruction that works within our school, give teachers access to the tools and information that can allow them to incorporate differentiated instructional techniques that they may not have seen yet, and provide teachers with access to the research behind these methodologies.
Accountability:	ICS Leadership Cadre, Teachers, and Principal.
Timeline:	2013-2014: Begin the process of finding concrete classroom examples where this is working effectively and utilize the examples created by our teachers in the Discover Education Idaho Core Standards course. Incorporate several of these examples within the planned professional development days and the quarterly department meetings. Illustrate in a concrete way how differentiation can improve learning outcomes at ALL academic levels.
	2014-2015: Produce a mini-course that will serve as a repository of these examples for teachers. Introduce apps and websites that offer teachers concrete examples and ways to differentiate within their own classrooms. Use Moodle training site as a repository for current theories in education that teachers can access. It will highlight the following subjects: Understanding by Design, Instructional Scaffolding, Taxonomy of Learning/Depth of Knowledge, Learning Modalities/Universal Design for Learning, Authentic Assessment, and Differentiated Instruction. We will encourage teachers to look through these mini-courses; knowing they will be required to provide a write up of their own differentiation during the following school year to the Principal.
	2015-2016: Require that ALL teachers provide one write-up describing and example of how they differentiate within their classrooms. These will be posted on the training course for other staff to learn from and possibly incorporate into their own classrooms. These examples, relevant educational theories and practices, and new research will be added to this site on an on-going basis by the Curriculum Director.
Budget:	No cost for training or implementation, and no cost for resources unless open-source resources are found not to be adequate.
Resources Needed:	Bi-annual training on differentiated instruction during scheduled staff development days. Training materials that focus on Understanding by Design (Wiggins and McTighe), Instructional Scaffolding (Sawyer/Zygotzky) , Taxonomy of Learning (Bloom)/Depth of Knowledge (Webb), Learning Modalities (Dunn and Dunn/Gardner), Authentic Assessment (Stiggins) and Differentiated Instruction (Tomlinson).
Milestones:	2013-2014: Curriculum Director will incorporate the teacher examples into the professional development days and the quarterly department meetings. Bi-annual mini-class will be conducted on differentiation; highlighting concrete strategies that work. 2014-2015: Curriculum Director will create a new Moodle course for teachers, will obtain and post training materials from the above listing, and will work with the Tech Team and Technology Coordinator to find new apps and websites available to teachers. 2015-2016: Curriculum Director will continue to post new teacher examples of differentiation within their classrooms and will maintain a digital "library" of educational materials for teachers to access on educational theory through our Moodle Online Learning Management System.

October 9, 2014

Topic #4: Developing Strategies that help students to succeed on the Smarter Balanced Assessment System	
Goal(s):	We wish to assess our students in a manner consistent with the testing that they will encounter on the SBAC. As such, our teachers will develop a grade appropriate, school-wide assessment to be implemented on a semester basis that is aligned with the Idaho Core Standards, incorporates digital media, and tests the skills that students need to demonstrate to be successful on the SBAC. The data that is gained from this testing will be analyzed within core subject area departments and used to drive our instructional programs - to focus on areas in need of improvement, provide a springboard for cross-curricular teaching of skills, and create a community that is focused on continuous improvement.
Action #1:	The ICS Leadership Cadre members will participate in Professional Development to understand the characteristics of a balanced assessment system (both the content and item specifications of balanced assessment.)
	Accountability: ICS Leadership Cadre (Colleen Alves, Elisa Barry, Rob Bass, Virginia Hammond, Scott MacPhee, Heather Solsvik)
	Timeline: October 2013 - March 2014. (6) Module Course through Discovery Education/Pearson.
	Budget: N/A - Use of Schoolnet Phase II B grant funding to cover substitute fees and any applicable costs.
	Resources Needed: Discovery Education Professional Development Specialist, Teacher computers and extension cords, and ICS Leadership Cadre members.
	Milestones: 1.) ICS Leadership Cadre will apply their understanding of the characteristics of a balanced assessment system to complete the District Comprehensive Balanced Professional Development and Assessment Plan. 2.) ICS Leadership Cadre will implement strategies to support teachers as they incorporate updated content and item specifications into daily instructional practice. ie. staff development days, during Tech team after school support sessions, and within the planned professional development academies. 3.) ICS Leadership Cadre will share this information in their respective quarterly department meetings for the purposes of developing assessments to drive instructional practices.
Action #2:	Determine technology needs related to online assessments and acquire the necessary computers for students to be able to complete the SBAC at our school site. (Computers that meet the specifications and requirements for the SBAC.)
	Accountability: Technology Coordinator & Business Manager.
	Timeline: September 2013 - December 2013: Determine technology needs. January 2014: Acquire computers. April 2014: Prep computers for use/carts and begin implementation.
	Budget: Cost of (100) Chromebooks - approximately \$30,000 depending on market trends.
	Resources Needed: Technology Coordinator will work with Idaho State Department of Education and technology providers to choose appropriate computers for SBAC Testing and will work with Business Manager to acquire funding for this technology. ICS Leadership Team and Technology team will assist Technology Coordinator in processing computers and setting them up for student use.
	Milestones: Completed purchase of enough computers for our students to be able to successfully take the SBAC at our school site.
Action #3:	Develop Bi-Yearly grade-appropriate department-driven assessments (in core subject matter areas) that mirror the skills required on the SBAC - to be administered via computer, incorporating digital media, and similar to the SBAC. The data from these assessments will be analyzed by each department to identify areas of strength and areas in need of improvement/growth.

October 9, 2014

	Accountability:	Principal, ICS Leadership Cadre, Department chairs, and teachers within core subject areas.
	Timeline:	<p>2014-2015: DEVELOPMENT of the assessment tool. Within departments, teachers will work through the Idaho Core Standards - unpacking them as they work through them and identifying the required skills necessary to be successful on the SBAC. Teachers will work to develop grade level assessments for their departments (to be combined with the other departments at each grade level) for a school-wide assessment.</p> <p>2015-2016: IMPLEMENTATION of the assessment tool and ANALYSIS of DATA. Assessment to be given at the end of first semester and again at the end of second semester. Data gained from the school-wide assessment tool will be used to drive instruction. Analysis (by department) of data will show areas of strength and areas that need improvement. That information will be used to adjust pacing, depth, and for teachers to develop cross-curricular lessons in which specifically targeted skills are reinforced across several courses and subject areas. More clarification/discussion of Idaho Core Standards and SBAC types of questions will be incorporated.</p> <p>2016-2017: NEEDS ASSESSMENT and FURTHER REVISION of Assessment tool based upon lessons learned from the student data received. Expansion of cross-curricular lessons based upon skills targeting and needs assessment. Successful strategies shared and pacing/depth adjusted within curriculum models where necessary for improvement.</p>
	Budget:	Cost of substitutes needed to cover classes for core subject area teachers while these quarterly department planning meetings occur. (Already outlined under Section #2 of this plan.)
	Resources Needed:	Quarterly department meetings will give us the time to gather within departments and to develop, implement, and revise a school-wide assessment tool that will help to drive our instruction towards successfully addressing the skills required on the SBAC. Personnel will be needed to create the exam in a digital format. Substitutes needed to cover teachers' classes while these department meetings occur. Additionally, some class time will be needed to administer this exam at the end of each semester.
	Milestones:	2014-2015: Development of grade level-appropriate end-of-semester assessments that are aligned to the Idaho Core Standards and mirror the types of skills required for success on the SBAC. 2015-2016: Implementation of these assessments. They will be administered at the end of the first semester and at the end of second semester. Analysis of the results will be completed at the department level to drive instruction within the classroom level. 2016-2017: Results from our in-house assessment will be compared to that of the SBAC exam, and further revision of the assessment tool will be completed within each department.

October 9, 2014

Topic #5: Resident Training and Sharing - A formal process for sharing off-site training with teachers that were not able to attend the training themselves.	
Goal(s):	Produce an archive of training resources for all teachers. Produce a written process for sharing training received off-site with the rest of the teaching staff.
Action #1:	Develop a Moodle Course to describe training available, resources associated with the training (handout, videos, links), and a forum for interaction between trainers and trainees.
Accountability:	Principal, Curriculum Director, and Technology Team
Timeline:	<p>DESIGN/DEPLOY HARDWARE: May 5, 2014 - May 30, 2014: Establish the web resource (cloud-based). We will utilize our existing teacherweb server unless products needed simply will not run on that platform. In that case, we will look to lease Amazon AWS resources (or a similar cloud solution) and deploy the appropriate products on that virtual server.</p> <p>PRE-POPULATE: June 2, 2014 - June 27, 2014: Populate the site with existing training resources, establish protocol for introducing and maintaining the training resources. The Technology Team will work with the Curriculum Director to compile the existing training resources and transfer them to the resource server. In the process, two to four team members will try different protocols for introducing new resources to the system and decide on the best process. This process will be documented and provided to all staff.</p> <p>ONGOING: June 30, 2014 - and beyond: Introduce staff to the resources, solicit topics, and begin resource and training sharing. Summer training will include a session on the resource sharing site, the process for adding new content, and the process for editing existing content. The staff will then be pooled for additional resources they would like to have available and those able to provide the resources will be tasked with compiling and uploading the resources according to the accepted process.</p>
Budget:	If we use our existing teacher curriculum server and the existing software (Moodle), there is no additional cost. However if we use a new tool or server, there may be a software purchase and/or license price. Where possible we will use free/open-source tools. Possible 3rd party tools: Elluminate, CamStudio, Educreations and any others that the team deems necessary based on staff requirements.
Resources Needed:	Staff Computers (laptops), Teacher curriculum server (teacherweb or leased server on Amazon AWS), Curriculum Director, and Technology Team.
Milestones:	<p>April - May, 2014: Technology Team designs the resource sharing site.</p> <p>June 2, 2014 - June 15, 2014: Technology Team defines the process/protocol for training topic and resource sharing and produces a document outlining how training resources are introduced and maintained.</p> <p>June 15, 2014 - June 27, 2014: Technology Team pools existing training resources and pre-populates them into the site.</p> <p>June 30, 2014 - and beyond: Technology Team introduces the site to the staff and solicits ideas for future training and additional existing training resources. Technology Team will incorporate the summer 2014 training sessions into the training site and will continue to maintain and update this site on an on-going basis.</p>

October 9, 2014

Three Year Professional Development Budget			
Budget Items	Quantity	Price Per Unit	Total Cost
Discovery Education Core Standards Academy	20	180	\$3,600
Google Apps for Education Festival - 5 Scholarships	5	150	750
Summer Institutes (Summer 2014 and Summer 2015)	30	250	7,500
Chromebooks	200	300	60,000
Replacement and Repairs 2yrs	40	300	12,000
Substitute Teachers	60	70	4,200
Total Budget			\$88,050

National Recognition

2007

The Center for Education Reform awarded The Coeur d'Alene Charter Academy "Charter School of the Year" recognition, placing it in the top one percent of charter schools in the nation.

2008

Newsweek – "America's Best High Schools", ranked 555 in the nation.

2009

Newsweek – "America's Best High Schools", ranked 266 in the nation.

Business Week - "Best Overall Academic Performance" among the high schools in the state of Idaho.

US News and World Report – "Gold Medal" High School, ranked as one of the nation's "100 Best High Schools".

2010

US News and World Report – "Gold Medal" High School, ranked 79th out of 18,743 U.S. high schools.

2011

Newsweek - "America's 100 Best High Schools", ranked 59th in the nation.

2012

Newsweek - "America's Best High Schools", ranked 1st in Idaho, 13th in the West and 67th in the nation.

US News and World Report – "Gold Medal" High School, ranked 1st in Idaho and 115th in the nation.

2013

Newsweek - "America's Best High Schools", ranked 1st in Idaho, 18th in the West and 89th in the nation.

The *Washington Post* – "2013 America's Most Challenging Schools", ranked 59th high school.

2014

The *Washington Post* – "2014 America's Most Challenging Schools", ranked 66th high school.

US News and World Report – "Gold Medal" High School, ranked 1st in Idaho and 47th in the nation.

Teacher Performance Evaluation

Purpose: The purpose of this evaluation is to identify the strengths and weaknesses in instruction, and, if necessary outline a plan for improvement.

Explanation of Ratings: **D** = Distinguished– The teacher exceeds the position requirements and takes the initiative in the development and implementation of challenging work goals.

P = Proficient – The teacher is doing a full, complete, and satisfactory job. Performance is what is expected of a fully qualified and experienced person in this position.

B = Basic – The teacher demonstrates a basic command of the skill, but not the level of proficiency necessary to maximize student learning. *A Plan of Assistance* will be developed by the administrator and the teacher for each area identified as basic.

U = Unsatisfactory – The teacher’s performance in this area is unacceptable and does not meet the professional standards of the Academy.

This teacher’s performance is , as defined above.

Teacher:

Grade/Subject:

Years Employed:

Evaluator: Dan Nicklay

Date:

Domain 1 – Planning and Preparation

- 1a: Demonstrates knowledge of content and pedagogy
- 1b: Demonstrates knowledge of student skills, knowledge, and special needs
- 1c: Sets instructional goals appropriate to class goals and student level
- 1d: Demonstrates knowledge of resources to aid learning and improve delivery
- 1e: Designs coherent instruction
- 1f: Assesses student learning effectively

Domain 2 – Learning Environment

- 2a: Creates an environment of respect and rapport

Evidence:

- 2b: Establishes a culture for learning with high expectations

Evidence:

- 2c: Manages classroom procedures to ensure efficient use of instructional time

Evidence:

- 2d: Manages student behavior to minimize disruptions

Evidence:

- 2e: Organizes physical space

Evidence:

Domain 3 – Instruction and Use of Assessment

- 3a: Communicates clearly and accurately—expectations, directions, explanations

Evidence:

3b: Uses questioning and discussion techniques to challenge and engage students

Evidence:

3c: Engages students in learning

Evidence:

3d: Provides feedback to students to aid in the learning process

Evidence:

3e: Demonstrates flexibility and responsiveness

Evidence:

3f: Uses assessment to inform instruction and improve student achievement

Evidence:

Domain 4 – Professional Responsibilities

4a: Reflects on teaching to improve instruction

4b: Maintains accurate records

4c: Communicates with families in a way that fosters cooperation and teamwork

4d: Contributes to the school and district

4e: Grows and develops professionally

4f: Shows professionalism, integrity, and ethical conduct

Upholds and enforces Academy policies and standards

Responds positively and professionally to directives and input from supervisors

Consistently meets contractual obligations and performs duties as assigned

Number of uniform violations in this class session

October 9, 2014

Evaluator's Comments:

Teacher's Response: (If additional space is needed, attach a separate sheet.)

Teacher: _____ Date: _____

Administrator: _____

October 9, 2014

APPENDIX



School District 271

District Administrative Center
1400 N. Northwood Center Court, Coeur d' Alene, ID 83814

OFFICE (208) 664-8241

FAX (208) 664-1748
www.cdaschools.org

September 5, 2014

Idaho Public Charter School Commission
Borah Building
304 N. 8th Street Room 242
Boise, ID 83702

To Whom It May Concern:

The Coeur d'Alene School District 271 hereby agrees to accept, store, and manage the student records contained at the Coeur d'Alene Charter Academy upon closure of the school. The Coeur d'Alene Charter Academy's current address is 4904 N. Duncan Drive, Coeur d'Alene, Idaho.

Sincerely,

A handwritten signature in black ink, appearing to read "Matthew J. Handelman".

Matthew J. Handelman
Superintendent

OUR MISSION...To provide every student an academically excellent education.

Coeur d'Alene Charter Academy
M & O Fund History/Projection
FY 2012-2017

9/3/2014

	654		724		724		715		715		715	
Beginning Enrollment	612	0.9358	667	0.9213	668	0.9227	658	0.9203	658	0.9203	658	0.9203
Best 28 weeks ADA	\$5,138		\$5,278		\$5,507		\$5,723		\$5,894		\$6,071	
State Funding per ADA		% Tot		% Tot		% Tot		% Tot		% Tot		% Tot
	2012	Rev	2013	Rev	2014	Rev	2015	Rev	2016	Rev	2017	
Revenues:												
Local	\$ 131,988	3.9%	\$ 192,365	5.2%	\$ 189,602	4.9%	\$ 190,000	4.8%	\$ 190,000	4.7%	\$ 190,000	4.5%
Federal	94,660	2.8%		0.0%		0.0%		0.0%		0.0%		0.0%
State	3,144,185	93.3%	3,520,138	94.8%	3,678,807	95.1%	3,765,449	95.2%	3,878,412	95.3%	3,994,764	95.5%
Total Revenue	\$ 3,370,833	100.0%	\$ 3,712,503	100.0%	\$ 3,868,409	100.0%	\$ 3,955,449	100.0%	\$ 4,068,412	100.0%	\$ 4,184,764	100.0%
Expenditures:												
Salaries	\$ 2,147,358	63.7%	\$ 2,270,676	61.2%	\$ 2,314,468	59.8%	\$ 2,341,602	59.2%	\$ 2,411,850	59.3%	\$ 2,484,205	59.4%
Benefits	981,342	29.1%	932,061	25.1%	989,609	25.6%	1,059,652	26.8%	1,059,652	26.0%	1,059,652	25.3%
Services	162,984	4.8%	174,863	4.7%	167,647	4.3%	217,600	5.5%	218,000	5.4%	218,000	5.2%
Supplies	80,967	2.4%	75,885	2.0%	77,106	2.0%	98,500	2.5%	100,000	2.5%	100,000	2.4%
Capital Expenditures	34,979	1.0%	1,821	0.0%	32,357	0.8%	65,000	1.6%	65,000	1.6%	65,000	1.6%
Insurance	8,982	0.3%	8,982	0.2%	8,713	0.2%	9,000	0.2%	9,000	0.2%	9,000	0.2%
Debt Retirement	233,215	6.9%	239,566	6.5%	239,681	6.2%	241,000	6.1%	241,000	5.9%	241,000	5.8%
Total Expenditures	\$ 3,649,827	108.3%	\$ 3,703,854	99.8%	\$ 3,829,581	99.0%	\$ 4,032,354	101.9%	\$ 4,104,502	100.9%	\$ 4,176,857	99.8%
Other Sources/Uses:												
Contingency Reserve		0.0%		0.0%		0.0%	\$ -	0.0%	\$ -	0.0%		0.0%
Debt Increases	350,000	10.4%		0.0%		0.0%		0.0%		0.0%		0.0%
Fund Transfers-In		0.0%		0.0%	17,760	0.5%	10,000	0.3%	10,000	0.2%	10,000	0.2%
Fund Transfers-Out	(334,061)	-9.9%	(20,045)	-0.5%		0.0%		0.0%		0.0%		0.0%
Total Other Uses	\$ 15,939	0.5%	\$ (20,045)	-0.5%	\$ 17,760	0.5%	\$ 10,000	0.3%	\$ 10,000	0.2%	\$ 10,000	0.2%
Net Rev.,Exp,Other	\$ (263,055)	-7.8%	\$ (11,396)	-0.3%	\$ 56,588	1.5%	\$ (66,905)	-1.7%	\$ (26,090)	-0.6%	\$ 17,907	0.4%
Beginning Fund Bal.	1,112,841		849,786		838,390		894,978		828,073		801,983	
Ending Fund Balances	\$ 849,786		\$ 838,390		\$ 894,978		\$ 828,073		\$ 801,983		\$ 819,890	

Assumptions for 2016-17:

State Revenues rise 3% per year

Total Salaries rise 3% per year

All other line items remain at a flat rate (assumption based on no change in enrollment or inflation)

As an on-going entity of 15 years we can reasonably make these assumptions but are prepared to adjust for changes as our past has demonstrated

COEUR D'ALENE CHARTER ACADEMY --- GENERAL 100 FUND

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET	AMENDED / WORKING BUDGET	FYTD ACTIVITY	UNRECEIVED / UNEXPENDED BALANCE	FYTD %	PROJECTED YEAR-END	NOTES
REVENUE								
100.414100	Tuition				-	#DIV/0!		
100.415000	Earnings on Investments	5,000.00	5,000.00	6,075.87	(1,075.87)	122%	6,075.87	
100.417100	Admissions / Activities				-	#DIV/0!		
100.417200	Bookstore Sales				-	#DIV/0!		
100.417300	Clubs / Organization Dues, etc.				-	#DIV/0!		
100.417400	School Fees & Charges	58,250.00	126,250.00	119,694.13	6,555.87	95%	119,694.13	
100.417900	Other Student Revenue				-	#DIV/0!		
100.419100	Rentals	10,000.00	10,000.00	12,800.00	(2,800.00)	128%	12,800.00	
100.419200	Contributions/Donations	40,000.00	40,000.00	50,517.98	(10,517.98)	126%	50,517.98	
100.419900	Other Local Revenue			513.75	(513.75)	#DIV/0!	513.75	
100.431100	Base Support	2,859,285.00	2,859,285.00	3,092,993.42	(233,708.42)	108%	3,092,993.42	
100.431200	Transportation Support				-	#DIV/0!		
100.431400	Exceptional Child Support				-	#DIV/0!		
100.431600	Tuition Equivalency				-	#DIV/0!		
100.431800	Benefit Apportionment	394,706.00	394,706.00	421,355.55	(26,649.55)	107%	421,355.55	
100.431900	Other State Support	182,998.00	153,150.00	164,458.35	(11,308.35)	107%	164,458.35	
100.437000	Lottery / Addtl State Maintenance				-	#DIV/0!		
100.439000	Other State Revenue				-	#DIV/0!		
100.442000	Indirect Unrestricted Federal				-	#DIV/0!		
100.443000	Direct Restricted Federal				-	#DIV/0!		
100.445900	Other Indirect Restricted Federal				-	#DIV/0!		
100.460000	Transfers In	17,760.00	17,760.00	17,760.00	-	100%	17,760.00	
TOTAL GENERAL FUND REVENUES		\$3,567,999.00	\$3,606,151.00	\$3,886,169.05	(280,018.05)	108%	\$3,886,169.05	
EXPENDITURES								
100.512100	Elementary Salaries				-	#DIV/0!		
100.512200	Elementary Benefits				-	#DIV/0!		
100.512300	Elementary Purchased Services				-	#DIV/0!		
100.512400	Elementary Supplies				-	#DIV/0!		
100.512500	Elementary Capital Outlay				-	#DIV/0!		
100.512600	Elementary Debt Retirement				-	#DIV/0!		
100.512700	Elementary Insurance				-	#DIV/0!		
100.515100	Secondary Salaries	1,759,131.00	1,791,849.00	1,777,441.30	14,407.70	99%	1,777,441.30	
100.515200	Secondary Benefits	760,329.00	760,105.00	739,228.66	20,876.34	97%	739,228.66	
100.515300	Secondary Purchased Services	60,400.00	60,400.00	49,186.63	11,213.37	81%	49,186.63	
100.515400	Secondary Supplies	59,000.00	37,800.00	25,777.63	12,022.37	68%	25,777.63	
100.515500	Secondary Capital Outlay		35,000.00	32,357.45	2,642.55	92%	32,357.45	
100.515600	Secondary Debt Retirement				-	#DIV/0!		
100.515700	Secondary Insurance				-	#DIV/0!		
100.517100	Alternative School Program Salaries				-	#DIV/0!		

October 9, 2014

COEUR D'ALENE CHARTER ACADEMY --- GENERAL 100 FUND

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET	AMENDED / WORKING BUDGET	FYTD ACTIVITY	UNRECEIVED / UNEXPENDED BALANCE	FYTD %	PROJECTED YEAR-END	NOTES
100.517200	Alternative School Program Benefits				-	#DIV/0!		
100.517300	Alternative School Program Purchased Services				-	#DIV/0!		
100.517400	Alternative School Program Supplies				-	#DIV/0!		
100.517500	Alternative School Program Capital Outlay				-	#DIV/0!		
100.517600	Alternative School Program Debt Retirement				-	#DIV/0!		
100.517700	Alternative School Program Insurance				-	#DIV/0!		
100.521100	Exceptional Child Salaries				-	#DIV/0!		
100.521200	Exceptional Child Benefits				-	#DIV/0!		
100.521300	Exceptional Child Purchased Services				-	#DIV/0!		
100.521400	Exceptional Child Supplies				-	#DIV/0!		
100.521500	Exceptional Child Capital Outlay				-	#DIV/0!		
100.521600	Exceptional Child Debt Retirement				-	#DIV/0!		
100.521700	Exceptional Child Insurance				-	#DIV/0!		
100.524100	Gifted and Talented Program Salaries				-	#DIV/0!		
100.524200	Gifted and Talented Program Benefits				-	#DIV/0!		
100.524300	Gifted and Talented Program Purchased Services				-	#DIV/0!		
100.524400	Gifted and Talented Program Supplies				-	#DIV/0!		
100.524500	Gifted and Talented Program Capital Outlay				-	#DIV/0!		
100.524600	Gifted and Talented Program Debt Retirement				-	#DIV/0!		
100.524700	Gifted and Talented Program Insurance				-	#DIV/0!		
100.531100	Interscholastic Program Salaries	60,900.00	60,900.00	47,200.00	13,700.00	78%	47,200.00	
100.531200	Interscholastic Program Benefits	12,259.00	12,259.00	6,022.61	6,236.39	49%	6,022.61	
100.531300	Interscholastic Program Purchased Services	22,500.00	22,500.00	19,832.75	2,667.25	88%	19,832.75	
100.531400	Interscholastic Program Supplies	1,000.00	1,000.00	897.15	102.85	90%	897.15	
100.531500	Interscholastic Program Capital Outlay				-	#DIV/0!		
100.531600	Interscholastic Program Debt Retirement				-	#DIV/0!		
100.531700	Interscholastic Program Insurance				-	#DIV/0!		
100.532100	School Activity Program Salaries				-	#DIV/0!		
100.532200	School Activity Program Benefits				-	#DIV/0!		
100.532300	School Activity Program Purchased Services				-	#DIV/0!		
100.532400	School Activity Program Supplies				-	#DIV/0!		
100.532500	School Activity Program Capital Outlay				-	#DIV/0!		
100.532600	School Activity Program Debt Retirement				-	#DIV/0!		
100.532700	School Activity Program Insurance				-	#DIV/0!		
100.541100	Summer School Program Salaries				-	#DIV/0!		
100.541200	Summer School Program Benefits				-	#DIV/0!		
100.541300	Summer School Program Purchased Services				-	#DIV/0!		
100.541400	Summer School Program Supplies				-	#DIV/0!		
100.541500	Summer School Program Capital Outlay				-	#DIV/0!		
100.541600	Summer School Program Debt Retirement				-	#DIV/0!		
100.541700	Summer School Program Insurance				-	#DIV/0!		

October 9, 2014

COEUR D'ALENE CHARTER ACADEMY --- GENERAL 100 FUND

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET	AMENDED / WORKING BUDGET	FYTD ACTIVITY	UNRECEIVED / UNEXPENDED BALANCE	FYTD %	PROJECTED YEAR-END	NOTES
Subtotals: Instruction		2,735,519.00	2,781,813.00	2,697,944.18	83,868.82	97%	2,697,944.18	
100.611100	Attendance-Guidance-Health Salaries	60,166.00	76,381.00	77,381.85	(1,000.85)	101%	77,381.85	
100.611200	Attendance-Guidance-Health Benefits	29,873.00	33,231.00	28,330.34	4,900.66	85%	28,330.34	
100.611300	Attendance-Guidance-Health Purchased Services				-	#DIV/0!		
100.611400	Attendance-Guidance-Health Supplies				-	#DIV/0!		
100.611500	Attendance-Guidance-Health Capital Outlay				-	#DIV/0!		
100.611600	Attendance-Guidance-Health Debt Retirement				-	#DIV/0!		
100.611700	Attendance-Guidance-Health Insurance				-	#DIV/0!		
100.616100	Special Services Program Salaries				-	#DIV/0!		
100.616200	Special Services Program Benefits				-	#DIV/0!		
100.616300	Special Services Program Purchased Services	5,000.00	5,000.00		5,000.00	0%		
100.616400	Special Services Program Supplies				-	#DIV/0!		
100.616500	Special Services Program Capital Outlay				-	#DIV/0!		
100.616600	Special Services Program Debt Retirement				-	#DIV/0!		
100.616700	Special Services Program Insurance				-	#DIV/0!		
100.621100	Instruction Improvement Salaries				-	#DIV/0!		
100.621200	Instruction Improvement Benefits				-	#DIV/0!		
100.621300	Instruction Improvement Purchased Services				-	#DIV/0!		
100.621400	Instruction Improvement Supplies				-	#DIV/0!		
100.621500	Instruction Improvement Capital Outlay				-	#DIV/0!		
100.621600	Instruction Improvement Debt Retirement				-	#DIV/0!		
100.621700	Instruction Improvement Insurance				-	#DIV/0!		
100.622100	Educational Media Salaries				-	#DIV/0!		
100.622200	Educational Media Benefits				-	#DIV/0!		
100.622300	Educational Media Purchased Services				-	#DIV/0!		
100.622400	Educational Media Supplies				-	#DIV/0!		
100.622500	Educational Media Capital Outlay				-	#DIV/0!		
100.622600	Educational Media Debt Retirement				-	#DIV/0!		
100.622700	Educational Media Insurance				-	#DIV/0!		
100.623100	Instruction-Related Technology Salaries				-	#DIV/0!		
100.623200	Instruction-Related Technology Benefits				-	#DIV/0!		
100.623300	Instruction-Related Technology Purchased Services				-	#DIV/0!		
100.623400	Instruction-Related Technology Supplies				-	#DIV/0!		
100.623500	Instruction-Related Technology Capital Outlay				-	#DIV/0!		
100.623600	Instruction-Related Technology Debt Retirement				-	#DIV/0!		
100.623700	Instruction-Related Technology Insurance				-	#DIV/0!		
100.631100	Board of Education Program Salaries				-	#DIV/0!		
100.631200	Board of Education Program Benefits				-	#DIV/0!		
100.631300	Board of Education Program Purchased Services				-	#DIV/0!		
100.631400	Board of Education Program Supplies				-	#DIV/0!		
100.631500	Board of Education Program Capital Outlay				-	#DIV/0!		
100.631600	Board of Education Program Debt Retirement				-	#DIV/0!		
100.631700	Board of Education Program Insurance				-	#DIV/0!		

October 9, 2014

COEUR D'ALENE CHARTER ACADEMY --- GENERAL 100 FUND

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET	AMENDED / WORKING BUDGET	FYTD ACTIVITY	UNRECEIVED / UNEXPENDED BALANCE	FYTD %	PROJECTED YEAR-END	NOTES
100.632100	District Administration Program Salaries				-	#DIV/0!		
100.632200	District Administration Program Benefits				-	#DIV/0!		
100.632300	District Administration Program Purchased Services				-	#DIV/0!		
100.632400	District Administration Program Supplies				-	#DIV/0!		
100.632500	District Administration Program Capital Outlay				-	#DIV/0!		
100.632600	District Administration Program Debt Retirement				-	#DIV/0!		
100.632700	District Administration Program Insurance				-	#DIV/0!		
100.641100	School Administration Program Salaries	212,241.00	222,572.00	222,571.86	0.14	100%	222,571.86	
100.641200	School Administration Program Benefits	104,693.00	104,833.00	101,679.71	3,153.29	97%	101,679.71	
100.641300	School Administration Program Purchased Services	49,000.00	49,000.00	24,583.61	24,416.39	50%	24,583.61	
100.641400	School Administration Program Supplies	11,000.00	11,000.00	7,894.05	3,105.95	72%	7,894.05	
100.641500	School Administration Program Capital Outlay				-	#DIV/0!		
100.641600	School Administration Program Debt Retirement				-	#DIV/0!		
100.641700	School Administration Program Insurance				-	#DIV/0!		
100.651100	Business Operation Program Salaries	105,171.00	109,703.00	109,702.86	0.14	100%	109,702.86	
100.651200	Business Operation Program Benefits	46,480.00	59,419.00	60,123.29	(704.29)	101%	60,123.29	
100.651300	Business Operation Program Purchased Services	7,100.00	7,100.00	7,018.00	82.00	99%	7,018.00	
100.651400	Business Operation Program Supplies	3,000.00	3,000.00	1,012.32	1,987.68	34%	1,012.32	
100.651500	Business Operation Program Capital Outlay				-	#DIV/0!		
100.651600	Business Operation Program Debt Retirement	1,000.00	1,000.00	850.42	149.58	85%	850.42	
100.651700	Business Operation Program Insurance				-	#DIV/0!		
100.655100	Central Service Program Salaries				-	#DIV/0!		
100.655200	Central Service Program Benefits				-	#DIV/0!		
100.655300	Central Service Program Purchased Services				-	#DIV/0!		
100.655400	Central Service Program Supplies				-	#DIV/0!		
100.655500	Central Service Program Capital Outlay				-	#DIV/0!		
100.655600	Central Service Program Debt Retirement				-	#DIV/0!		
100.655700	Central Service Program Insurance				-	#DIV/0!		
100.656100	Administrative Technology Service Salaries				-	#DIV/0!		
100.656200	Administrative Technology Service Benefits				-	#DIV/0!		
100.656300	Administrative Technology Service Purchased Services				-	#DIV/0!		
100.656400	Administrative Technology Service Supplies				-	#DIV/0!		
100.656500	Administrative Technology Service Capital Outlay				-	#DIV/0!		
100.656600	Administrative Technology Service Debt Retirement				-	#DIV/0!		
100.656700	Administrative Technology Service Insurance				-	#DIV/0!		
100.661100	Buildings - Care Program Salaries	77,578.00	84,144.00	80,170.04	3,973.96	95%	80,170.04	
100.661200	Buildings - Care Program Benefits	66,366.00	65,025.00	54,223.94	10,801.06	83%	54,223.94	
100.661300	Buildings - Care Program Purchased Services	65,500.00	65,500.00	56,964.16	8,535.84	87%	56,964.16	
100.661400	Buildings - Care Program Supplies	14,500.00	14,500.00	14,877.96	(377.96)	103%	14,877.96	
100.661500	Buildings - Care Program Capital Outlay				-	#DIV/0!		
100.661600	Buildings - Care Program Debt Retirement				-	#DIV/0!		
100.661700	Buildings - Care Program Insurance	9,000.00	9,000.00	8,713.00	287.00	97%	8,713.00	

October 9, 2014

COEUR D'ALENE CHARTER ACADEMY --- GENERAL 100 FUND

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET	AMENDED / WORKING BUDGET	FYTD ACTIVITY	UNRECEIVED / UNEXPENDED BALANCE	FYTD %	PROJECTED YEAR-END	NOTES
100.663100	Maintenance - Non-Student Occupied Salaries				-	#DIV/0!		
100.663200	Maintenance - Non-Student Occupied Benefits				-	#DIV/0!		
100.663300	Maintenance - Non-Student Occupied Purchased Services				-	#DIV/0!		
100.663400	Maintenance - Non-Student Occupied Supplies				-	#DIV/0!		
100.663500	Maintenance - Non-Student Occupied Capital Outlay				-	#DIV/0!		
100.663600	Maintenance - Non-Student Occupied Debt Retirement				-	#DIV/0!		
100.663700	Maintenance - Non-Student Occupied Insurance				-	#DIV/0!		
100.664100	Maintenance - Student Occupied Salaries				-	#DIV/0!		
100.664200	Maintenance - Student Occupied Benefits				-	#DIV/0!		
100.664300	Maintenance - Student Occupied Purchased Services	6,000.00	6,000.00	4,418.23	1,581.77	74%	4,418.23	
100.664400	Maintenance - Student Occupied Supplies				-	#DIV/0!		
100.664500	Maintenance - Student Occupied Capital Outlay				-	#DIV/0!		
100.664600	Maintenance - Student Occupied Debt Retirement				-	#DIV/0!		
100.664700	Maintenance - Student Occupied Insurance				-	#DIV/0!		
100.665100	Maintenance - Grounds Salaries				-	#DIV/0!		
100.665200	Maintenance - Grounds Benefits				-	#DIV/0!		
100.665300	Maintenance - Grounds Purchased Services	4,000.00	4,000.00	2,327.31	1,672.69	58%	2,327.31	
100.665400	Maintenance - Grounds Supplies				-	#DIV/0!		
100.665500	Maintenance - Grounds Capital Outlay				-	#DIV/0!		
100.665600	Maintenance - Grounds Debt Retirement				-	#DIV/0!		
100.665700	Maintenance - Grounds Capital Insurance				-	#DIV/0!		
100.667100	Security Program Salaries				-	#DIV/0!		
100.667200	Security Program Benefits				-	#DIV/0!		
100.667300	Security Program Purchased Services	2,500.00	2,500.00	2,376.50	123.50	95%	2,376.50	
100.667400	Security Program Supplies				-	#DIV/0!		
100.667500	Security Program Capital Outlay	20,000.00	20,000.00		20,000.00	0%		
100.667600	Security Program Debt Retirement				-	#DIV/0!		
100.667700	Security Program Insurance				-	#DIV/0!		
100.681100	Pupil-to-School Transportation Salaries				-	#DIV/0!		
100.681200	Pupil-to-School Transportation Benefits				-	#DIV/0!		
100.681300	Pupil-to-School Transportation Purchased Services				-	#DIV/0!		
100.681400	Pupil-to-School Transportation Supplies				-	#DIV/0!		
100.681500	Pupil-to-School Transportation Capital Outlay				-	#DIV/0!		
100.681600	Pupil-to-School Transportation Debt Retirement				-	#DIV/0!		
100.681700	Pupil-to-School Transportation Insurance				-	#DIV/0!		
100.682100	Pupil-Activity Transportation Salaries				-	#DIV/0!		
100.682200	Pupil-Activity Transportation Benefits				-	#DIV/0!		
100.682300	Pupil-Activity Transportation Purchased Services	5,000.00	5,000.00	940.00	4,060.00	19%	940.00	
100.682400	Pupil-Activity Transportation Supplies				-	#DIV/0!		
100.682500	Pupil-Activity Transportation Capital Outlay				-	#DIV/0!		
100.682600	Pupil-Activity Transportation Debt Retirement				-	#DIV/0!		
100.682700	Pupil-Activity Transportation Insurance				-	#DIV/0!		

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COEUR D'ALENE CHARTER ACADEMY --- GENERAL 100 FUND

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET	AMENDED / WORKING BUDGET	FYTD ACTIVITY	UNRECEIVED / UNEXPENDED BALANCE	FYTD %	PROJECTED YEAR-END	NOTES
100.683100	General Transportation Salaries				-	#DIV/0!		
100.683200	General Transportation Benefits				-	#DIV/0!		
100.683300	General Transportation Purchased Services				-	#DIV/0!		
100.683400	General Transportation Supplies				-	#DIV/0!		
100.683500	General Transportation Capital Outlay				-	#DIV/0!		
100.683600	General Transportation Debt Retirement				-	#DIV/0!		
100.683700	General Transportation Insurance				-	#DIV/0!		
100.691100	Other Support Services Program Salaries				-	#DIV/0!		
100.691200	Other Support Services Program Benefits				-	#DIV/0!		
100.691300	Other Support Services Program Purchased Services				-	#DIV/0!		
100.691400	Other Support Services Program Supplies				-	#DIV/0!		
100.691500	Other Support Services Program Capital Outlay				-	#DIV/0!		
100.691600	Other Support Services Program Debt Retirement				-	#DIV/0!		
100.691700	Other Support Services Program Insurance				-	#DIV/0!		
Subtotals: Support Services		905,168.00	957,908.00	866,159.45	91,748.55	90%	866,159.45	
100.710100	Child Nutrition Salaries				-	#DIV/0!		
100.710200	Child Nutrition Benefits				-	#DIV/0!		
100.710300	Child Nutrition Purchased Services				-	#DIV/0!		
100.710400	Child Nutrition Supplies				-	#DIV/0!		
100.710500	Child Nutrition Capital Outlay				-	#DIV/0!		
100.710600	Child Nutrition Debt Retirement				-	#DIV/0!		
100.710700	Child Nutrition Insurance				-	#DIV/0!		
100.720100	Community Services Program Salaries				-	#DIV/0!		
100.720200	Community Services Program Benefits				-	#DIV/0!		
100.720300	Community Services Program Purchased Services				-	#DIV/0!		
100.720400	Community Services Program Supplies				-	#DIV/0!		
100.720500	Community Services Program Capital Outlay				-	#DIV/0!		
100.720600	Community Services Program Debt Retirement				-	#DIV/0!		
100.720700	Community Services Program Insurance				-	#DIV/0!		
100.730100	Enterprise Operations Program Salaries				-	#DIV/0!		
100.730200	Enterprise Operations Program Benefits				-	#DIV/0!		
100.730300	Enterprise Operations Program Purchased Services				-	#DIV/0!		
100.730400	Enterprise Operations Program Supplies		31,500.00	26,646.42	4,853.58	85%	26,646.42	
100.730500	Enterprise Operations Program Capital Outlay				-	#DIV/0!		
100.730600	Enterprise Operations Program Debt Retirement				-	#DIV/0!		
100.730700	Enterprise Operations Program Capital Insurance				-	#DIV/0!		
100.810300	Capital Assets - Student Occupied Purchased Services				-	#DIV/0!		
100.810400	Capital Assets - Student Occupied Supplies				-	#DIV/0!		
100.810500	Capital Assets - Student Occupied Capital Outlay				-	#DIV/0!		
100.811300	Capital Assets - Non-Student Occupied Purchased Services				-	#DIV/0!		
100.811400	Capital Assets - Non-Student Occupied Supplies				-	#DIV/0!		
100.811500	Capital Assets - Non-Student Occupied Capital Outlay				-	#DIV/0!		

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COEUR D'ALENE CHARTER ACADEMY --- GENERAL 100 FUND

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET	AMENDED / WORKING BUDGET	FYTD ACTIVITY	UNRECEIVED / UNEXPENDED BALANCE	FYTD %	PROJECTED YEAR-END	NOTES
100.911500	Principal Capital Outlay				-	#DIV/0!		
100.911600	Principal Debt Retirement	150,000.00	159,000.00	152,509.48	6,490.52	96%	152,509.48	
100.912500	Interest Capital Outlay				-	#DIV/0!		
100.912600	Interest Debt Retirement	95,000.00	81,000.00	86,321.36	(5,321.36)	107%	86,321.36	
100.913500	Refunded Debt Capital Outlay				-	#DIV/0!		
100.913600	Refunded Debt - Debt Retirement				-	#DIV/0!		
Subtotals: Non-Instruction		245,000.00	271,500.00	265,477.26	6,022.74	98%	265,477.26	
100.920000	Transfers Out	350,918.00	292,520.00		292,520.00	0%		
100.950000	Contingency Reserve	140,800.00	140,800.00		140,800.00	0%		
Subtotals: Other		491,718.00	433,320.00	-	433,320.00	0%	-	
TOTAL GENERAL FUND EXPENDITURES		\$4,377,405.00	\$4,444,541.00	\$3,829,580.89	\$614,960.11	86%	\$3,829,580.89	
TOTAL GENERAL FUND REVENUES OVER EXPENDITURES		(\$809,406.00)	(\$838,390.00)	\$56,588.16			\$56,588.16	
	BEGINNING FUND BALANCE (July 1, 2013)	\$838,390.00	\$838,390.00	\$838,390.00			\$838,390.00	
	CHANGES IN FUND BALANCE	(\$809,406.00)	(\$838,390.00)	\$56,588.16			\$56,588.16	
	ENDING FUND BALANCE AS OF _____	\$28,984.00	\$0.00	\$894,978.16			\$894,978.16	

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APPENDIX

COEUR D'ALENE CHARTER ACADEMY --- GENERAL 100 FUND

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET	AMENDED / WORKING BUDGET	FYTD ACTIVITY	UNRECEIVED / UNEXPENDED BALANCE	FYTD %	PROJECTED YEAR-END	NOTES
REVENUE								
100.414100	Tuition				-	#DIV/0!		
100.415000	Earnings on Investments	5,000.00	5,000.00	-	5,000.00	0%	6,500.00	
100.417100	Admissions / Activities				-	#DIV/0!		
100.417200	Bookstore Sales				-	#DIV/0!		
100.417300	Clubs / Organization Dues, etc.				-	#DIV/0!		
100.417400	School Fees & Charges	99,000.00	99,000.00	-	99,000.00	0%	120,000.00	
100.417900	Other Student Revenue				-	#DIV/0!		
100.419100	Rentals	10,000.00	10,000.00	-	10,000.00	0%	13,000.00	
100.419200	Contributions/Donations	40,000.00	40,000.00	-	40,000.00	0%	50,000.00	
100.419900	Other Local Revenue				-	#DIV/0!	500.00	
100.431100	Base Support	2,994,367.00	2,994,367.00	-	2,994,367.00	0%	3,122,614.00	
100.431200	Transportation Support				-	#DIV/0!		
100.431400	Exceptional Child Support				-	#DIV/0!		
100.431600	Tuition Equivalency				-	#DIV/0!		
100.431800	Benefit Apportionment	407,825.00	407,825.00	-	407,825.00	0%	426,077.00	
100.431900	Other State Support	216,758.00	216,758.00	-	216,758.00	0%	216,758.00	
100.437000	Lottery / Addtl State Maintenance				-	#DIV/0!		
100.439000	Other State Revenue				-	#DIV/0!		
100.442000	Indirect Unrestricted Federal				-	#DIV/0!		
100.443000	Direct Restricted Federal				-	#DIV/0!		
100.445900	Other Indirect Restricted Federal				-	#DIV/0!		
100.460000	Transfers In	10,000.00	10,000.00	-	10,000.00	0%	10,000.00	
TOTAL GENERAL FUND REVENUES		\$3,782,950.00	\$3,782,950.00	\$0.00	3,782,950.00	0%	\$3,965,449.00	
EXPENDITURES								
100.512100	Elementary Salaries				-	#DIV/0!		
100.512200	Elementary Benefits				-	#DIV/0!		
100.512300	Elementary Purchased Services				-	#DIV/0!		
100.512400	Elementary Supplies				-	#DIV/0!		
100.512500	Elementary Capital Outlay				-	#DIV/0!		
100.512600	Elementary Debt Retirement				-	#DIV/0!		
100.512700	Elementary Insurance				-	#DIV/0!		
100.515100	Secondary Salaries	1,786,871.00	1,786,871.00	-	1,786,871.00	0%	1,786,871.00	
100.515200	Secondary Benefits	794,114.00	794,114.00	-	794,114.00	0%	789,310.00	
100.515300	Secondary Purchased Services	60,400.00	60,400.00	-	60,400.00	0%	53,400.00	
100.515400	Secondary Supplies	39,500.00	39,500.00	-	39,500.00	0%	39,500.00	
100.515500	Secondary Capital Outlay	35,000.00	35,000.00	-	35,000.00	0%	35,000.00	
100.515600	Secondary Debt Retirement				-	#DIV/0!		
100.515700	Secondary Insurance				-	#DIV/0!		
100.517100	Alternative School Program Salaries				-	#DIV/0!		

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COEUR D'ALENE CHARTER ACADEMY --- GENERAL 100 FUND

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET	AMENDED / WORKING BUDGET	FYTD ACTIVITY	UNRECEIVED / UNEXPENDED BALANCE	FYTD %	PROJECTED YEAR-END	NOTES
100.517200	Alternative School Program Benefits				-	#DIV/0!		
100.517300	Alternative School Program Purchased Services				-	#DIV/0!		
100.517400	Alternative School Program Supplies				-	#DIV/0!		
100.517500	Alternative School Program Capital Outlay				-	#DIV/0!		
100.517600	Alternative School Program Debt Retirement				-	#DIV/0!		
100.517700	Alternative School Program Insurance				-	#DIV/0!		
100.521100	Exceptional Child Salaries				-	#DIV/0!		
100.521200	Exceptional Child Benefits				-	#DIV/0!		
100.521300	Exceptional Child Purchased Services				-	#DIV/0!		
100.521400	Exceptional Child Supplies				-	#DIV/0!		
100.521500	Exceptional Child Capital Outlay				-	#DIV/0!		
100.521600	Exceptional Child Debt Retirement				-	#DIV/0!		
100.521700	Exceptional Child Insurance				-	#DIV/0!		
100.524100	Gifted and Talented Program Salaries				-	#DIV/0!		
100.524200	Gifted and Talented Program Benefits				-	#DIV/0!		
100.524300	Gifted and Talented Program Purchased Services				-	#DIV/0!		
100.524400	Gifted and Talented Program Supplies				-	#DIV/0!		
100.524500	Gifted and Talented Program Capital Outlay				-	#DIV/0!		
100.524600	Gifted and Talented Program Debt Retirement				-	#DIV/0!		
100.524700	Gifted and Talented Program Insurance				-	#DIV/0!		
100.531100	Interscholastic Program Salaries	55,600.00	55,600.00	-	55,600.00	0%	55,600.00	
100.531200	Interscholastic Program Benefits	11,192.00	11,192.00	-	11,192.00	0%	11,192.00	
100.531300	Interscholastic Program Purchased Services	23,500.00	23,500.00	-	23,500.00	0%	23,500.00	
100.531400	Interscholastic Program Supplies	1,000.00	1,000.00	-	1,000.00	0%	1,000.00	
100.531500	Interscholastic Program Capital Outlay				-	#DIV/0!		
100.531600	Interscholastic Program Debt Retirement				-	#DIV/0!		
100.531700	Interscholastic Program Insurance				-	#DIV/0!		
100.532100	School Activity Program Salaries				-	#DIV/0!		
100.532200	School Activity Program Benefits				-	#DIV/0!		
100.532300	School Activity Program Purchased Services				-	#DIV/0!		
100.532400	School Activity Program Supplies				-	#DIV/0!		
100.532500	School Activity Program Capital Outlay				-	#DIV/0!		
100.532600	School Activity Program Debt Retirement				-	#DIV/0!		
100.532700	School Activity Program Insurance				-	#DIV/0!		
100.541100	Summer School Program Salaries				-	#DIV/0!		
100.541200	Summer School Program Benefits				-	#DIV/0!		
100.541300	Summer School Program Purchased Services				-	#DIV/0!		
100.541400	Summer School Program Supplies				-	#DIV/0!		
100.541500	Summer School Program Capital Outlay				-	#DIV/0!		
100.541600	Summer School Program Debt Retirement				-	#DIV/0!		
100.541700	Summer School Program Insurance				-	#DIV/0!		

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COEUR D'ALENE CHARTER ACADEMY --- GENERAL 100 FUND

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET	AMENDED / WORKING BUDGET	FYTD ACTIVITY	UNRECEIVED / UNEXPENDED BALANCE	FYTD %	PROJECTED YEAR-END	NOTES
Subtotals: Instruction		2,807,177.00	2,807,177.00	-	2,807,177.00	0%	2,795,373.00	
100.611100	Attendance-Guidance-Health Salaries	90,886.00	90,886.00	-	90,886.00	0%	90,886.00	
100.611200	Attendance-Guidance-Health Benefits	34,288.00	34,288.00	-	34,288.00	0%	34,288.00	
100.611300	Attendance-Guidance-Health Purchased Services				-	#DIV/0!		
100.611400	Attendance-Guidance-Health Supplies				-	#DIV/0!		
100.611500	Attendance-Guidance-Health Capital Outlay				-	#DIV/0!		
100.611600	Attendance-Guidance-Health Debt Retirement				-	#DIV/0!		
100.611700	Attendance-Guidance-Health Insurance				-	#DIV/0!		
100.616100	Special Services Program Salaries				-	#DIV/0!		
100.616200	Special Services Program Benefits				-	#DIV/0!		
100.616300	Special Services Program Purchased Services	5,000.00	5,000.00		5,000.00	0%	5,000.00	
100.616400	Special Services Program Supplies				-	#DIV/0!		
100.616500	Special Services Program Capital Outlay				-	#DIV/0!		
100.616600	Special Services Program Debt Retirement				-	#DIV/0!		
100.616700	Special Services Program Insurance				-	#DIV/0!		
100.621100	Instruction Improvement Salaries				-	#DIV/0!		
100.621200	Instruction Improvement Benefits				-	#DIV/0!		
100.621300	Instruction Improvement Purchased Services				-	#DIV/0!		
100.621400	Instruction Improvement Supplies				-	#DIV/0!		
100.621500	Instruction Improvement Capital Outlay				-	#DIV/0!		
100.621600	Instruction Improvement Debt Retirement				-	#DIV/0!		
100.621700	Instruction Improvement Insurance				-	#DIV/0!		
100.622100	Educational Media Salaries				-	#DIV/0!		
100.622200	Educational Media Benefits				-	#DIV/0!		
100.622300	Educational Media Purchased Services				-	#DIV/0!		
100.622400	Educational Media Supplies				-	#DIV/0!		
100.622500	Educational Media Capital Outlay				-	#DIV/0!		
100.622600	Educational Media Debt Retirement				-	#DIV/0!		
100.622700	Educational Media Insurance				-	#DIV/0!		
100.623100	Instruction-Related Technology Salaries				-	#DIV/0!		
100.623200	Instruction-Related Technology Benefits				-	#DIV/0!		
100.623300	Instruction-Related Technology Purchased Services				-	#DIV/0!		
100.623400	Instruction-Related Technology Supplies				-	#DIV/0!		
100.623500	Instruction-Related Technology Capital Outlay				-	#DIV/0!		
100.623600	Instruction-Related Technology Debt Retirement				-	#DIV/0!		
100.623700	Instruction-Related Technology Insurance				-	#DIV/0!		
100.631100	Board of Education Program Salaries				-	#DIV/0!		
100.631200	Board of Education Program Benefits				-	#DIV/0!		
100.631300	Board of Education Program Purchased Services				-	#DIV/0!		
100.631400	Board of Education Program Supplies				-	#DIV/0!		
100.631500	Board of Education Program Capital Outlay				-	#DIV/0!		
100.631600	Board of Education Program Debt Retirement				-	#DIV/0!		
100.631700	Board of Education Program Insurance				-	#DIV/0!		

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COEUR D'ALENE CHARTER ACADEMY --- GENERAL 100 FUND

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET	AMENDED / WORKING BUDGET	FYTD ACTIVITY	UNRECEIVED / UNEXPENDED BALANCE	FYTD %	PROJECTED YEAR-END	NOTES
100.632100	District Administration Program Salaries				-	#DIV/0!		
100.632200	District Administration Program Benefits				-	#DIV/0!		
100.632300	District Administration Program Purchased Services				-	#DIV/0!		
100.632400	District Administration Program Supplies				-	#DIV/0!		
100.632500	District Administration Program Capital Outlay				-	#DIV/0!		
100.632600	District Administration Program Debt Retirement				-	#DIV/0!		
100.632700	District Administration Program Insurance				-	#DIV/0!		
100.641100	School Administration Program Salaries	219,571.00	219,571.00	-	219,571.00	0%	219,571.00	
100.641200	School Administration Program Benefits	107,416.00	107,416.00	-	107,416.00	0%	107,416.00	
100.641300	School Administration Program Purchased Services	54,000.00	54,000.00	-	54,000.00	0%	36,000.00	
100.641400	School Administration Program Supplies	11,000.00	11,000.00	-	11,000.00	0%	9,000.00	
100.641500	School Administration Program Capital Outlay				-	#DIV/0!		
100.641600	School Administration Program Debt Retirement				-	#DIV/0!		
100.641700	School Administration Program Insurance				-	#DIV/0!		
100.651100	Business Operation Program Salaries	109,290.00	109,290.00	-	109,290.00	0%	109,290.00	
100.651200	Business Operation Program Benefits	64,916.00	64,916.00	-	64,916.00	0%	64,916.00	
100.651300	Business Operation Program Purchased Services	6,100.00	6,100.00	-	6,100.00	0%	6,100.00	
100.651400	Business Operation Program Supplies	3,000.00	3,000.00	-	3,000.00	0%	3,000.00	
100.651500	Business Operation Program Capital Outlay				-	#DIV/0!		
100.651600	Business Operation Program Debt Retirement	1,000.00	1,000.00	-	1,000.00	0%	1,000.00	
100.651700	Business Operation Program Insurance				-	#DIV/0!		
100.655100	Central Service Program Salaries				-	#DIV/0!		
100.655200	Central Service Program Benefits				-	#DIV/0!		
100.655300	Central Service Program Purchased Services				-	#DIV/0!		
100.655400	Central Service Program Supplies				-	#DIV/0!		
100.655500	Central Service Program Capital Outlay				-	#DIV/0!		
100.655600	Central Service Program Debt Retirement				-	#DIV/0!		
100.655700	Central Service Program Insurance				-	#DIV/0!		
100.656100	Administrative Technology Service Salaries				-	#DIV/0!		
100.656200	Administrative Technology Service Benefits				-	#DIV/0!		
100.656300	Administrative Technology Service Purchased Services				-	#DIV/0!		
100.656400	Administrative Technology Service Supplies				-	#DIV/0!		
100.656500	Administrative Technology Service Capital Outlay				-	#DIV/0!		
100.656600	Administrative Technology Service Debt Retirement				-	#DIV/0!		
100.656700	Administrative Technology Service Insurance				-	#DIV/0!		
100.661100	Buildings - Care Program Salaries	79,384.00	79,384.00	-	79,384.00	0%	79,384.00	
100.661200	Buildings - Care Program Benefits	52,530.00	52,530.00	-	52,530.00	0%	52,530.00	
100.661300	Buildings - Care Program Purchased Services	65,500.00	65,500.00	-	65,500.00	0%	60,500.00	
100.661400	Buildings - Care Program Supplies	16,000.00	16,000.00	-	16,000.00	0%	16,000.00	
100.661500	Buildings - Care Program Capital Outlay				-	#DIV/0!		
100.661600	Buildings - Care Program Debt Retirement				-	#DIV/0!		
100.661700	Buildings - Care Program Insurance	9,000.00	9,000.00	-	9,000.00	0%	9,000.00	

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COEUR D'ALENE CHARTER ACADEMY --- GENERAL 100 FUND

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET	AMENDED / WORKING BUDGET	FYTD ACTIVITY	UNRECEIVED / UNEXPENDED BALANCE	FYTD %	PROJECTED YEAR-END	NOTES
100.663100	Maintenance - Non-Student Occupied Salaries				-	#DIV/0!		
100.663200	Maintenance - Non-Student Occupied Benefits				-	#DIV/0!		
100.663300	Maintenance - Non-Student Occupied Purchased Services				-	#DIV/0!		
100.663400	Maintenance - Non-Student Occupied Supplies				-	#DIV/0!		
100.663500	Maintenance - Non-Student Occupied Capital Outlay				-	#DIV/0!		
100.663600	Maintenance - Non-Student Occupied Debt Retirement				-	#DIV/0!		
100.663700	Maintenance - Non-Student Occupied Insurance				-	#DIV/0!		
100.664100	Maintenance - Student Occupied Salaries				-	#DIV/0!		
100.664200	Maintenance - Student Occupied Benefits				-	#DIV/0!		
100.664300	Maintenance - Student Occupied Purchased Services	21,600.00	21,600.00	-	21,600.00	0%	21,600.00	
100.664400	Maintenance - Student Occupied Supplies				-	#DIV/0!		
100.664500	Maintenance - Student Occupied Capital Outlay				-	#DIV/0!		
100.664600	Maintenance - Student Occupied Debt Retirement				-	#DIV/0!		
100.664700	Maintenance - Student Occupied Insurance				-	#DIV/0!		
100.665100	Maintenance - Grounds Salaries				-	#DIV/0!		
100.665200	Maintenance - Grounds Benefits				-	#DIV/0!		
100.665300	Maintenance - Grounds Purchased Services	3,000.00	3,000.00	-	3,000.00	0%	3,000.00	
100.665400	Maintenance - Grounds Supplies				-	#DIV/0!		
100.665500	Maintenance - Grounds Capital Outlay	5,000.00	5,000.00		5,000.00	0%	5,000.00	
100.665600	Maintenance - Grounds Debt Retirement				-	#DIV/0!		
100.665700	Maintenance - Grounds Capital Insurance				-	#DIV/0!		
100.667100	Security Program Salaries				-	#DIV/0!		
100.667200	Security Program Benefits				-	#DIV/0!		
100.667300	Security Program Purchased Services	3,500.00	3,500.00	-	3,500.00	0%	3,500.00	
100.667400	Security Program Supplies				-	#DIV/0!		
100.667500	Security Program Capital Outlay	25,000.00	25,000.00		25,000.00	0%	25,000.00	
100.667600	Security Program Debt Retirement				-	#DIV/0!		
100.667700	Security Program Insurance				-	#DIV/0!		
100.681100	Pupil-to-School Transportation Salaries				-	#DIV/0!		
100.681200	Pupil-to-School Transportation Benefits				-	#DIV/0!		
100.681300	Pupil-to-School Transportation Purchased Services				-	#DIV/0!		
100.681400	Pupil-to-School Transportation Supplies				-	#DIV/0!		
100.681500	Pupil-to-School Transportation Capital Outlay				-	#DIV/0!		
100.681600	Pupil-to-School Transportation Debt Retirement				-	#DIV/0!		
100.681700	Pupil-to-School Transportation Insurance				-	#DIV/0!		
100.682100	Pupil-Activity Transportation Salaries				-	#DIV/0!		
100.682200	Pupil-Activity Transportation Benefits				-	#DIV/0!		
100.682300	Pupil-Activity Transportation Purchased Services	5,000.00	5,000.00	-	5,000.00	0%	5,000.00	
100.682400	Pupil-Activity Transportation Supplies				-	#DIV/0!		
100.682500	Pupil-Activity Transportation Capital Outlay				-	#DIV/0!		
100.682600	Pupil-Activity Transportation Debt Retirement				-	#DIV/0!		
100.682700	Pupil-Activity Transportation Insurance				-	#DIV/0!		

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COEUR D'ALENE CHARTER ACADEMY --- GENERAL 100 FUND

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET	AMENDED / WORKING BUDGET	FYTD ACTIVITY	UNRECEIVED / UNEXPENDED BALANCE	FYTD %	PROJECTED YEAR-END	NOTES
100.683100	General Transportation Salaries				-	#DIV/0!		
100.683200	General Transportation Benefits				-	#DIV/0!		
100.683300	General Transportation Purchased Services				-	#DIV/0!		
100.683400	General Transportation Supplies				-	#DIV/0!		
100.683500	General Transportation Capital Outlay				-	#DIV/0!		
100.683600	General Transportation Debt Retirement				-	#DIV/0!		
100.683700	General Transportation Insurance				-	#DIV/0!		
100.691100	Other Support Services Program Salaries				-	#DIV/0!		
100.691200	Other Support Services Program Benefits				-	#DIV/0!		
100.691300	Other Support Services Program Purchased Services				-	#DIV/0!		
100.691400	Other Support Services Program Supplies				-	#DIV/0!		
100.691500	Other Support Services Program Capital Outlay				-	#DIV/0!		
100.691600	Other Support Services Program Debt Retirement				-	#DIV/0!		
100.691700	Other Support Services Program Insurance				-	#DIV/0!		
Subtotals: Support Services		991,981.00	991,981.00	-	991,981.00	0%	966,981.00	
100.710100	Child Nutrition Salaries				-	#DIV/0!		
100.710200	Child Nutrition Benefits				-	#DIV/0!		
100.710300	Child Nutrition Purchased Services				-	#DIV/0!		
100.710400	Child Nutrition Supplies				-	#DIV/0!		
100.710500	Child Nutrition Capital Outlay				-	#DIV/0!		
100.710600	Child Nutrition Debt Retirement				-	#DIV/0!		
100.710700	Child Nutrition Insurance				-	#DIV/0!		
100.720100	Community Services Program Salaries				-	#DIV/0!		
100.720200	Community Services Program Benefits				-	#DIV/0!		
100.720300	Community Services Program Purchased Services				-	#DIV/0!		
100.720400	Community Services Program Supplies				-	#DIV/0!		
100.720500	Community Services Program Capital Outlay				-	#DIV/0!		
100.720600	Community Services Program Debt Retirement				-	#DIV/0!		
100.720700	Community Services Program Insurance				-	#DIV/0!		
100.730100	Enterprise Operations Program Salaries				-	#DIV/0!		
100.730200	Enterprise Operations Program Benefits				-	#DIV/0!		
100.730300	Enterprise Operations Program Purchased Services				-	#DIV/0!		
100.730400	Enterprise Operations Program Supplies	30,000.00	30,000.00	-	30,000.00	0%	30,000.00	
100.730500	Enterprise Operations Program Capital Outlay				-	#DIV/0!		
100.730600	Enterprise Operations Program Debt Retirement				-	#DIV/0!		
100.730700	Enterprise Operations Program Capital Insurance				-	#DIV/0!		
100.810300	Capital Assets - Student Occupied Purchased Services				-	#DIV/0!		
100.810400	Capital Assets - Student Occupied Supplies				-	#DIV/0!		
100.810500	Capital Assets - Student Occupied Capital Outlay				-	#DIV/0!		
100.811300	Capital Assets - Non-Student Occupied Purchased Services				-	#DIV/0!		
100.811400	Capital Assets - Non-Student Occupied Supplies				-	#DIV/0!		
100.811500	Capital Assets - Non-Student Occupied Capital Outlay				-	#DIV/0!		

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COEUR D'ALENE CHARTER ACADEMY --- GENERAL 100 FUND

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET	AMENDED / WORKING BUDGET	FYTD ACTIVITY	UNRECEIVED / UNEXPENDED BALANCE	FYTD %	PROJECTED YEAR-END	NOTES
100.911500	Principal Capital Outlay				-	#DIV/0!		
100.911600	Principal Debt Retirement	155,000.00	155,000.00	-	155,000.00	0%	155,000.00	
100.912500	Interest Capital Outlay				-	#DIV/0!		
100.912600	Interest Debt Retirement	85,000.00	85,000.00	-	85,000.00	0%	85,000.00	
100.913500	Refunded Debt Capital Outlay				-	#DIV/0!		
100.913600	Refunded Debt - Debt Retirement				-	#DIV/0!		
Subtotals: Non-Instruction		270,000.00	270,000.00	-	270,000.00	0%	270,000.00	
100.920000	Transfers Out	307,976.00	307,976.00		307,976.00	0%		
100.950000	Contingency Reserve	200,000.00	200,000.00		200,000.00	0%	-	
Subtotals: Other		507,976.00	507,976.00	-	507,976.00	0%	-	
TOTAL GENERAL FUND EXPENDITURES		\$4,577,134.00	\$4,577,134.00	\$0.00	\$4,577,134.00	0%	\$4,032,354.00	
TOTAL GENERAL FUND REVENUES OVER EXPENDITURES		(\$794,184.00)	(\$794,184.00)	\$0.00			(\$66,905.00)	
BEGINNING FUND BALANCE (July 1, 2013)		\$894,978.00	\$894,978.00	\$894,978.00			\$894,978.00	
CHANGES IN FUND BALANCE		(\$794,184.00)	(\$794,184.00)	\$0.00			(\$66,905.00)	
ENDING FUND BALANCE AS OF _____		\$100,794.00	\$100,794.00	\$894,978.00			\$828,073.00	

Idaho Public Charter School Commission Charter Petition: Budget Assumptions

School Name: COEUR D'ALENE CHARTER ACADEMY

Revenue

Explanations Related to Key Revenue Line Items (required)

[Please insert rows as needed]

Line Item	WORST CASE BUDGET	LIKELY BUDGET	BEST CASE BUDGET	Assumptions / Details / Sources
	Amount	Amount	Amount	
State Support	3,618,950	3,765,449	3,800,000	Estimated enrollment & support units: Budget based on 700/39.13
Local Revenue (mostly student fees)	154,000	190,000	190,000	Opening day was 715 with a likely SU of 40.89
REVENUE TOTALS	3,772,950	3,955,449	3,990,000	

Expenses by Category & Budget

Staffing (required)

[Please insert rows as needed]

CERTIFIED STAFF	WORST CASE BUDGET		LIKELY BUDGET		BEST CASE BUDGET		Assumptions / Details / Sources
	FTE	Amount	FTE	Amount	FTE	Amount	
Classroom Teachers							
All grades	32	1,786,871	32	1,786,871	32	1,786,871	Same as last several years
Classroom Teacher Subtotals	32	1,786,871	32	1,786,871	32	1,786,871	Average Classroom Size: 25
Special Education							
Half-time SPED Teacher	.5	30,000	.5	30,000	.5	30,000	We will be an LEA for the first time this year but know from the past and current enrollment.
Special Education Subtotals		30,000		30,000		30,000	Anticipated % Special Education Students: less than 2%
Other Certified Staff							
Admin/Counselors	3.5	203,630	3.5	203,630	3.5	203,630	Same as last year
Other Certified Staff Subtotals	3.5	203,630	3.5	203,630	3.5	203,630	
CERTIFIED STAFF TOTALS	38	2,020,501	38	2,020,501	38	2,020,501	

CLASSIFIED STAFF	WORST CASE BUDGET		LIKELY BUDGET		BEST CASE BUDGET		Assumptions / Details / Sources
	FTE	Amount	FTE	Amount	FTE	Amount	
Clerical, Custodial, Aide staff	10	321,101	10	321,101	10	321,101	Same as last several years
CLASSIFIED STAFF TOTALS	10	321,101	10	321,101	10	321,101	

BENEFITS	WORST CASE BUDGET		LIKELY BUDGET		BEST CASE BUDGET		Assumptions / Details / Sources
	Rate	Amount	Rate	Amount	Rate	Amount	
All Full-time employees all benefits		1,064,456		1,064,456		1,059,652	No change in benefit structure
BENEFIT TOTALS							

Board of Directors (required)

[Please insert rows as needed]

Item	WORST CASE BUDGET	LIKELY BUDGET	BEST CASE BUDGET	Assumptions / Details / Sources
	Amount	Amount	Amount	
5 Board members	0	0	0	No \$ are spent on the BOD
BOARD TOTALS	0	0	0	

Educational Program / Curriculum (required)

[Please insert rows as needed]

Item	WORST CASE BUDGET	LIKELY BUDGET	BEST CASE BUDGET	Comments / Assumptions / Sources
	Amount	Amount	Amount	
Services	83,900	76,900	76,900	
Supplies & Assets	75,500	75,500	75,500	
EDUC PROGRAM TOTALS	159,400	152,400	152,400	

Technology (required)

[Please insert rows as needed]

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	WORST CASE BUDGET	LIKELY BUDGET	BEST CASE BUDGET	
Item	Amount	Amount	Amount	Comments / Assumptions / Sources
Student use Chromebooks	35,000	35,000	35,000	Purchased during the summer/fall
Maintenance of existing tech	25,216	25,216	25,216	
TECHNOLOGY TOTALS	60,216	60,216	60,216	

Utilities (required if not provided w/ facilities information)

[Please insert rows as needed]

	WORST CASE BUDGET	LIKELY BUDGET	BEST CASE BUDGET	
Item	Amount	Amount	Amount	Comments / Assumptions / Sources
All buildings	65,000	60,000	55,000	Multiple years of experience in current buildings
UTILITIES TOTALS	65,000	60,000	55,000	

Facilities Details (required if not provided w/ facilities information)

[Please insert rows as needed]

	WORST CASE BUDGET	LIKELY BUDGET	BEST CASE BUDGET	
Item	Amount	Amount	Amount	Comments / Assumptions / Sources
UTILITIES TOTALS				

Furnishings (optional)

[Please insert rows as needed]

	WORST CASE BUDGET	LIKELY BUDGET	BEST CASE BUDGET	
Item	Amount	Amount	Amount	Comments / Assumptions / Sources
FURNISHINGS TOTALS				

Transportation (optional)

[Please insert rows as needed]

	WORST CASE BUDGET	LIKELY BUDGET	BEST CASE BUDGET	
Item	Amount	Amount	Amount	Comments / Assumptions / Sources
TRANSPORTATION TOTALS				

Other Expenses (optional)

[Please insert rows as needed]

	WORST CASE BUDGET	LIKELY BUDGET	BEST CASE BUDGET	
Item	Amount	Amount	Amount	Comments / Assumptions / Sources
FURNISHINGS TOTALS				

Narrative

[If there is any additional information that you feel will be valuable for us to know in reviewing any of your budgets, please provide it here.]

Expenses have not fluctuated much in the last 4 years. The only real factors that have had a material effect on the school's financial health are medical costs, state funding and enrollment. Of those, medical is the biggest problem. As everyone is aware, that continues to be a looming cloud. We have modified our plans in the past to approach those issues with the best possible outcome.

List of Attachments

Attachments

[Please insert rows as needed. List any attached documents related to the costs described above.]

Attachment Title	Brief Description	Notes or Considerations
PCSC Budget templates for 2014, 2015 Our Budget Actual/Projection 2012-2017		

CHARTER SCHOOL DASHBOARD

Date: 09/03/2014

- **School Name:** COEUR D’ALENE CHARTER ACADEMY Current Year’s Enrollment Projection = The enrollment projection you used prior to the start of this school year to develop you budget.
- Current Enrollment, Current ADA, and Current Waiting List = Your current, confirmed enrollment data (as of the time of submission of the dashboard)
- Previous Year’s Enrollment and Previous Year’s ADA= Your confirmed enrollment data for the previous school year (should align to your finalized numbers confirmed by the SDE)

School Address: 4904 N DUNCAN DR, COEUR D’ALENE, ID 83815

School Phone: 208-676-1667

Current School Year: 2014-15

School Mission: The Coeur d'Alene Charter Academy is dedicated to providing a rigorous, content-rich college-preparatory education to any students who are willing to accept the challenge.

CHARTER SCHOOL BOARD

Board Member Name	Office and Term	Skill Set(s)	Email	Phone
Paul Franz	<p>Chairman</p> <p>November 2008 – November 2011</p> <p>Appointed Chairman July 2010</p> <p>November 2011- Present</p> <p>(term expires November 2014)</p>	<p>B.S. in Civil Engineering from University of Idaho (1983). General Manager at Interstate Concrete and Asphalt. Father of six children, four of whom have graduated from the Charter Academy.</p>	<p>Paul.franz@oldcastlematerials.com</p>	769-9353
Bob Nelson	<p>Vice Chairman/Secretary</p> <p>July 1999 – November 2003</p> <p>November 2003 – November 2006</p> <p>Appointed Vice Chairman August 2005</p> <p>November 2006 – November 2009</p> <p>November 2009 –</p>	<p>Retired educator. Parent of three successful adults, grandfather of seven. Honored to be part of an adventure which continues to enhances academic focus in public education.</p>	<p>bobandruthn@gmail.com</p>	772-9677

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	November 2012 November 2012 – November 2015			
Jennifer Brumley	Director December 2010 – November 2013 November 2013 – Present (term expires November 2016)	B.S. in Communications and teaching certificate in Speech and Journalism from University of Idaho (1996). Graduated from the University of Idaho School of Law in December 1998. Now works at Amedola Doty & Brumley, PLLC, specializing in family law.	jen@aadlawoffice.com	661-4208
Russ Helgeson	Director August 2013 – Present (term expires November 2016)	B.S. in Forest Engineering from University of Washington (1980). Since graduation has worked in the civil engineering field. Father to three children, all graduates of Coeur d'Alene Charter Academy with the oldest beginning the day the Academy opened its doors.	rhelgeson@frontier.com	661-1454
Amy Verhaeghe	Director October 2012 – November 2013 November 2013 – Present (term expires November 2016)	B.S. in Nursing from University of Washington (1987). Worked for many years in pediatric oncology and PICU. Values time with family. Involved as a parent volunteer for many years including PTO president and various fundraising roles. All three daughters have been attending Charter since sixth grade. Two have graduated and the third will	hoogen@roadrunner.com	661-7589

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		graduate in May, 2015.		
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ENROLLMENT

Grade Level	Current Year's Enrollment Projection	Current Enrollment	Current ADA	Current Waiting List	Previous Year's Enrollment	Previous Year's ADA
K						
1						
2						
3						
4						
5						
6	162	162		21	160	149
7	135	138		27	129	119
8	125	123		15	126	116
9	95	91			104	96
10	85	85			76	70
11	55	70			59	54
12	43	46			70	64
TOTAL	700	715			724	668

STUDENT DEMOGRAPHICS

School Year	Hispanic (# and %)	Asian (# and %)	White (# and %)	Black (# and %)	American Indian (# and %)	LEP (# and %)	FRL (# and %)	Special Education (# and %)
Current	42 / 6%	28 / 4%	687 / 98%	3 / 0.4%	9 / 1.3%	0 / 0%	136 / 19%	12 / 1.7%
Previous								

FACULTY AND STAFF

Administrator Name(s): Daniel Nicklay
Administrator's Hire Date: August 2000
Administrator Email(s): dnicklay@cdacharter.org

Current Classified Staff (# FTE): 10
Current Faculty (# FTE): 37

EDUCATIONAL PROGRAM

Does your school have an active improvement plan in place / on file with the SDE? No
Does your school currently have a school improvement status with the SDE? No
If yes, please specify your school's status (Focus, Priority):

COMMENTS (optional)

Please describe any significant changes experienced by your school in the past year:
 Three teacher retirements and three resignations resulted in the hiring of six new teachers.

October 9, 2014

Please describe the greatest successes experienced by your school in the past year:

In the 2013-14 school year, the Academy had six National Merit Scholarship semifinalists. The school was recognized by US News as the 47th best public high school in the nation.

Please describe any challenges you anticipate during the upcoming year:

The transfer of our charter from the local school district to the state Commission is presenting the greatest challenge.

Please add any additional information of which you would like to make your authorizer aware :

REQUIRED ATTACHMENT

- PCSC Budget Template, including budget actuals for most recent month-end, projections for remainder of current year, and the fiscal outlook for next year.

Coeur d'Alene Charter Academy
 Certified Teacher Salary Index School Year 2014-15

Base 32,385 Standard

Grade	Level	MA						ES/DR*
		BA	BA+12	BA+24	BA+36	MA+12	MA+24	MA+36
0	Uncertified	31,750	31,750	31,750	31,750	31,750	31,750	31,750
	Standard	32,385	33,033	33,693	34,367	35,054	35,753	36,469
1	Deficient	32,385	33,033	33,693	34,367	35,054	35,753	36,469
	Standard	33,033	33,693	34,367	35,054	35,755	36,468	37,836
2	Deficient	33,033	33,693	34,367	35,054	35,755	36,468	37,836
	Standard	33,693	34,367	35,055	35,755	36,470	37,836	39,255
3	Deficient	33,693	34,367	35,055	35,755	36,470	37,836	39,255
	Standard	34,367	35,055	35,756	36,470	37,837	39,254	40,727
4	Deficient	34,367	35,055	35,756	36,470	37,837	39,254	40,727
	Standard	35,055	35,756	36,471	37,838	39,256	40,727	42,255
5	Deficient	35,055	35,756	36,471	37,838	39,256	40,727	42,255
	Standard	35,756	36,471	37,838	39,257	40,728	42,254	43,839
6	Deficient	35,756	36,471	37,838	39,257	40,728	42,254	43,839
	Standard	36,471	37,838	39,257	40,729	42,256	43,838	45,483
7	Deficient	36,471	37,838	39,257	40,729	42,256	43,838	45,483
	Standard	37,838	39,257	40,730	42,257	43,840	45,482	47,189
8	Deficient	37,838	39,257	40,730	42,257	43,840	45,482	47,189
	Standard	39,257	40,730	42,257	43,841	45,484	47,188	48,958
9	Deficient	39,257	40,730	42,257	43,841	45,484	47,188	48,958
	Standard	40,730	42,257	43,842	45,485	47,190	48,957	50,794
10	Deficient	40,730	42,257	43,842	45,485	47,190	48,957	50,794
	Standard	40,730	43,842	45,486	47,191	48,959	50,793	52,699
11	Deficient	40,730	43,842	45,486	47,191	48,959	50,793	52,699
	Standard	40,730	43,842	45,486	48,961	50,795	52,698	54,675
12	Deficient	40,730	43,842	45,486	48,961	50,795	52,698	54,675
	Standard	40,730	43,842	45,486	50,797	52,700	54,674	56,725
13	Deficient	40,730	43,842	45,486	50,797	52,700	54,674	56,725
&over	Standard	40,730	43,842	45,486	52,701	54,677	56,724	58,853

Additions:

Masters Degree = \$1795

Doctorate Degree = \$3595

Longevity > 15 years certified teaching = \$1020

The policy document "Certified Staff Salary Index" is an integral part of this index.

Support Staff (Classified) Salary Index

5/19/2014

Grade	Index		
	Class 1	Class 2	Class 3
0	19,282	19,282	25,750
1	19,860	20,053	26,523
2	20,456	20,855	27,318
3	21,070	21,690	28,138
4	21,702	22,557	28,982
5	22,353	23,460	29,851
6	23,024	24,398	30,747
7	23,714	25,374	31,669
8	24,426	26,389	32,619
9	25,159	27,444	33,598
10	25,159	28,542	34,606
11	25,159	29,684	35,644
12	25,159	30,871	36,713

Examples:

Front Office Secretary-Class 1

Custodian-Class 2

Admin. Asst., Board Clerk, etc.-Class 3

Class will be defined in the employee's job description.

Starting salary for new employees or employees changing job positions will be negotiated by the Principal or Business Manager. The salary will be no less than grade 0 and no more than grade 12 for the assigned class.

All Index amounts are based on full-time 261 day assignments.

Part-time or partial year assignments will be determined based on the appropriate hourly or daily fraction

Raises/change in grade will be determined by the Principal and Business Manager after the annual evaluations of the staff. Grade levels are not "years of service."

Once an employee reaches grade 12 they are no longer eligible for an increase in salary unless the Board of Directors approves a new index.

Nothing in this policy is intended to imply or create a guarantee or contractual right of employment or change in salary.

W/ LEADERSHIP & PROF DEV. STIPEND

Budget Benefits 2014-15 5/19/2014	11.32 1.16				
	Salaries	Persi 12.48%	SS 7.65%	Wrk cmp .58/5.16%	
#515	1,705,217	212,811	130,449	9,890	
subs	30,000		2,295	174	
Bonus	28,458	3,552	2,177	165	34,352
Prof Dev Stipend	23,196	2,895	1,774	135	
#531	55,600	6,939	4,253	322	
		0	0	0	
#611	90,886	11,343	6,953	527	
Bonus	0	0	0	0	0
		0	0	0	
#641	142,744	17,814	10,920	828	
classified	76,827	9,588	5,877	446	
Bonus cert	0	0	0	0	0
Bonus non	0	0	0	0	0
#651	109,290	13,639	8,361	634	
Bonus	0	0	0	0	0
		0	0	0	
#661	79,384	9,907	6,073	4,096	
Bonus	0	0	0	0	0
	<u>2,341,602</u>	<u>288,488</u>	<u>179,133</u>	<u>17,217</u>	<u>34,352</u>
		0.123201095	0.0765	0.007352692	

484,838

2014 - 2015 BUDGET WORKSHEETS
ESTIMATING M & O STATE SUPPORT REVENUE

Rev Code

1	Number of Support Units - 2014 - 2015 (Best 28 Weeks ADA - Units)		37.70	
2	State Distribution Factor - Per Unit - 2014-2015	\$	22,401	
3	Entitlement (line 1 x line 2)	\$	844,523	
4	Salary Apportionment: 1st Reporting Period Units (From SBA Template)		39.13	
	Administrative Index		1.7418	
	Instructional Index		1.68349	
		\$	2,149,844	
5	Estimated Base Support (line 3 + line 4)	\$	2,994,367	431100
6	Add: Benefit Apportionment	\$	407,825	431800
7	Add: Approved Border Contracts	\$		431500
8	Add: Approved Exceptional Child Support	\$		431400
9	Add: Approved Tuition Equivalency	\$		431600
10	Add: Transportation Allowance	\$		431200
11	Adjustments	\$		
12	Total Estimated SDE State Support (lines 5 + 6 + 7 + 8 + 9 + 10 + 11)	\$	3,402,192	

Revenue in Lieu of Taxes:
(n/a for District Charters)

13.	Property Tax Replacement Money from State Tax Commission	\$		
	Total Revenue in Lieu of Taxes (line 13)		0	438000

*** RETURN THIS PAGE TO THE STATE DEPARTMENT OF EDUCATION ***

School District Name: Coeur d'Alene Charter Academy School District Number: 491

**Required Data Elements for Calculating Salary Based Apportionment
Include only staff paid from General Fund Money (code 10)
For Budgeting Purposes 2014-2015**

Charter Number	491	Charter Enters
Charter Name	Coeur d'Alene Charter	Charter Enters
Charter February Support Units	39.13	Units - from 1st Reporting Period Support Unit Calculation
Separate Secondary School Allowance	N/A	Applies to School Districts with one or more Separate Secondary Schools (9-12) (I.C. 33-1004 (5)(d))
Charter Staff Index - Administration	1.74180	From "Index - Admin" worksheet (tabs at bottom of this worksheet) or Charter enters
Charter Staff Index - Instructional	1.68349	From "Index - Instr" worksheet (tabs at bottom of this worksheet) or Charter enters
Actual FTE - Administration	2.00000	From "Index - Admin" worksheet (tabs at bottom of this worksheet) or Charter enters
Actual FTE - Instructional	33.48000	From "Index - Instr" worksheet (tabs at bottom of this worksheet) or Charter enters
Actual FTE - Noncertified	10.00000	Charter Enters
Actual Total Salary - Administration	\$142,744	Charter Enters
Actual Total Salary - Instructional	\$1,819,403	Charter Enters
Actual Total Salary - Noncertified	\$297,801	Charter Enters
Minimum adj to \$31,750	\$10,753	From "\$31,750 min" worksheet (tabs at bottom of this worksheet) or Charter enters

INSTRUCTIONS:

Blue Cells require data entry.

Red Cells contain formulas. You may elect to complete the appropriate worksheet or override by entering the data

SUGGESTION: If you choose to override one of the "RED" numbers, change the font color to "BLUE", thus indicating the cell is no longer a formula.

October 9, 2014

Idaho Department of Education
Basic Education Data System
Salary Based Apportionment and Benefit Apportionment Computation
2014-2015

FUNDING SOURCE: CODE 10
Charter 491 Coeur d'Alene Charter

Statewide Information:	2/15/2014	
Statewide Administrative Staff Index	1.84559	
Statewide Administrative Staff Index Cap	1.86643	100.00%
Statewide Instructional Staff Index	1.55896	
Statewide Instructional Staff Index Cap	1.59092	100.00%
PERSI, FICA, MEDICARE Rate	18.97%	

Charter School Information:	
Charter School Administrative Staff Index	1.74180
Charter School Administrative Staff Index (adjusted for cap)	1.74180
Charter School Instructional Staff Index	1.68349
Charter School Instructional Staff Index (adjusted for cap)	1.68349
Charter School February Support Units:	39.13

	Staff Ratio	Calculated FTE	< 40 units then + 0.50	< 20 units then + 0.50	Separate Secondary School Allowance	Adjusted Staff Allowance	Actual FTE	Staff Allowance	Index	Base	Average Salary	Certified Preliminary Salary Based Apportionment
	a	(Units x a) b	c	d	e	(b + c + d + e) f	g	h	i	j	(i x j) k	(h x k) l
Administration	0.0750	2.93475				2.93475	2.00000	2.93475	1.74180	32,151	56,000.61	164,347.79
Instructional	1.1000	43.04300		N/A		43.04300	33.48000	43.04300	1.68349	23,354	39,316.23	1,692,288.49
Noncertified	0.3750	14.67375				14.67375	10.00000			19,249		
TOTAL:						60.65150	45.4800					

	Noncertified Preliminary Salary Based Apportionment	Salary Allocation for Beginning Instructional Staff FTE	Maximum Allowed Apportionment	Actual Total Salary	Salary Based Apportionment Eligible for Benefits	Benefit Apportionment	Virtual Allowance	Ancillary Allowance	Salary Based Apportionment Plus Waivers	Maximum Salary Based Apportionment	Salary Based Apportionment
	(f x j) m	(Min \$31,750) n	(l + m + n) o	p	Smaller: o or p q	q x 18.97% r	s	t	u	Col (o) v	Col(v) w
Administration			164,347.79	142,744						164,347.79	164,347.79
Instructional		10,753.00	1,703,041.49	1,819,403				N/A		1,703,041.49	1,703,041.49
Noncertified	282,455.01		282,455.01	297,801						282,455.01	282,455.01
TOTAL:			2,149,844.29	2,259,948	2,149,844.29	407,825.46					2,149,844.29

EXPERIENCE AND EDUCATION MULTIPLIER TABLE
ADMINISTRATIVE INDEX 2014-2015

Year	BA	BA+12	BA+24	MA	MA+12	MA+24	MA+36
				BA+36	BA+48	BA+60	ES/DR
0	1.00000	1.03750	1.07640	1.11680	1.15870	1.20220	1.24730
1	1.03750	1.07640	1.11680	1.15870	1.20220	1.24730	1.29410
2	1.07640	1.11680	1.15870	1.20220	1.24730	1.29410	1.34260
3	1.11680	1.15870	1.20220	1.24730	1.29410	1.34260	1.39290
4	1.15870	1.20220	1.24730	1.29410	1.34260	1.39290	1.44510
5	1.20220	1.24730	1.29410	1.34260	1.39290	1.44510	1.49930
6	1.24730	1.29410	1.34260	1.39290	1.44510	1.49930	1.55550
7	1.29410	1.34260	1.39290	1.44510	1.49930	1.55550	1.61380
8	1.34260	1.39290	1.44510	1.49930	1.55550	1.61380	1.67430
9	1.39290	1.44510	1.49930	1.55550	1.61380	1.67430	1.73710
10	1.39290	1.49930	1.55550	1.61380	1.67430	1.73710	1.80220
11	1.39290	1.49930	1.55550	1.61380	1.73710	1.80220	1.86980
12	1.39290	1.49930	1.55550	1.61380	1.73710	1.86980	1.93990
13 or more	1.39290	1.49930	1.55550	1.61380	1.73710	1.86980	2.01260

QUALIFYING FTE PLACEMENT

Year	BA	BA+12	BA+24	MA	MA+12	MA+24	MA+36
				BA+36	BA+48	BA+60	ES/DR
0							
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13 or more				1.00000		1.00000	
TOTALS	-	-	-	1.00000	-	1.00000	-
				Actual FTE	TOTAL FTE	2.00000	

FACTORED FTE PLACEMENT

Year	BA	BA+12	BA+24	MA	MA+12	MA+24	MA+36
				BA+36	BA+48	BA+60	ES/DR
0	-	-	-	-	-	-	-
1	-	-	-	-	-	-	-
2	-	-	-	-	-	-	-
3	-	-	-	-	-	-	-
4	-	-	-	-	-	-	-
5	-	-	-	-	-	-	-
6	-	-	-	-	-	-	-
7	-	-	-	-	-	-	-
8	-	-	-	-	-	-	-
9	-	-	-	-	-	-	-
10	-	-	-	-	-	-	-
11	-	-	-	-	-	-	-
12	-	-	-	-	-	-	-
13 or more	-	-	-	1.61380	-	1.86980	-
TOTALS	-	-	-	1.61380	-	1.86980	-
				Administrative Index	FACTOR		3.48360
					INDEX		1.74180

EXPERIENCE AND EDUCATION MULTIPLIER TABLE
INSTRUCTIONAL INDEX 2014-2015

Year	BA	BA+12	BA+24	MA	MA+12	MA+24	MA+36
				BA+36	BA+48	BA+60	ES/DR
0	1.00000	1.03750	1.07640	1.11680	1.15870	1.20220	1.24730
1	1.03750	1.07640	1.11680	1.15870	1.20220	1.24730	1.29410
2	1.07640	1.11680	1.15870	1.20220	1.24730	1.29410	1.34260
3	1.11680	1.15870	1.20220	1.24730	1.29410	1.34260	1.39290
4	1.15870	1.20220	1.24730	1.29410	1.34260	1.39290	1.44510
5	1.20220	1.24730	1.29410	1.34260	1.39290	1.44510	1.49930
6	1.24730	1.29410	1.34260	1.39290	1.44510	1.49930	1.55550
7	1.29410	1.34260	1.39290	1.44510	1.49930	1.55550	1.61380
8	1.34260	1.39290	1.44510	1.49930	1.55550	1.61380	1.67430
9	1.39290	1.44510	1.49930	1.55550	1.61380	1.67430	1.73710
10	1.39290	1.49930	1.55550	1.61380	1.67430	1.73710	1.80220
11	1.39290	1.49930	1.55550	1.61380	1.73710	1.80220	1.86980
12	1.39290	1.49930	1.55550	1.61380	1.73710	1.86980	1.93990
13 or more	1.39290	1.49930	1.55550	1.61380	1.73710	1.86980	2.01260

QUALIFYING FTE PLACEMENT

Year	BA	BA+12	BA+24	MA	MA+12	MA+24	MA+36
				BA+36	BA+48	BA+60	ES/DR
0				1.00000			
1							
2							
3							
4	1.00000						
5							1.00000
6			1.00000	2.00000			
7				1.00000			
8							
9				1.00000			
10	1.00000						
11							
12	1.00000			1.00000	1.00000		
13 or more	1.00000			4.00000	1.48000	9.00000	6.00000
TOTALS	4.00000	-	1.00000	10.00000	2.48000	9.00000	7.00000
				Actual FTE	TOTAL FTE		33.48000

FACTORED FTE PLACEMENT

Year	BA	BA+12	BA+24	MA	MA+12	MA+24	MA+36
				BA+36	BA+48	BA+60	ES/DR
0	-	-	-	1.11680	-	-	-
1	-	-	-	-	-	-	-
2	-	-	-	-	-	-	-
3	-	-	-	-	-	-	-
4	1.15870	-	-	-	-	-	-
5	-	-	-	-	-	-	1.49930
6	-	-	1.34260	2.78580	-	-	-
7	-	-	-	1.44510	-	-	-
8	-	-	-	-	-	-	-
9	-	-	-	1.55550	-	-	-
10	1.39290	-	-	-	-	-	-
11	-	-	-	-	-	-	-
12	1.39290	-	-	1.61380	1.73710	-	-
13 or more	1.39290	-	-	6.45520	2.57091	16.82820	12.07560
TOTALS	5.33740	-	1.34260	14.97220	4.30801	16.82820	13.57490
				Instructional	FACTOR		56.36331
				Index	INDEX		1.68349

CALCULATING INSTRUCTIONAL SALARY ALLOCATION FOR BEGINNING TEACHERS

Instructional 2014-2015

Base \$23,354
Min \$31,750

Year	BA	BA+12	BA+24	MA	MA+12	MA+24	MA+36
				BA+36	BA+48	BA+60	ES/DR
0	-	-	-	1.00000	-	-	-
1	-	-	-	-	-	-	-
2	-	-	-	-	-	-	-
3	-	-	-	-	-	-	-
4	1.00000	-	-	-	-	-	-
5	-	-	-	-	-	-	-
6	-	-	1.00000	-	-	-	-
7	-	-	-	-	-	-	-
8	-	-	-	-	-	-	-

Year	BA	BA+12	BA+24	MA	MA+12	MA+24	MA+36
				BA+36	BA+48	BA+60	ES/DR
0	\$ 8,396	\$ 7,520	\$ 6,612	\$ 5,668	\$ 4,690	\$ 3,674	\$ 2,621
1	\$ 7,520	\$ 6,612	\$ 5,668	\$ 4,690	\$ 3,674	\$ 2,621	\$ 1,528
2	\$ 6,612	\$ 5,668	\$ 4,690	\$ 3,674	\$ 2,621	\$ 1,528	\$ 395
3	\$ 5,668	\$ 4,690	\$ 3,674	\$ 2,621	\$ 1,528	\$ 395	
4	\$ 4,690	\$ 3,674	\$ 2,621	\$ 1,528	\$ 395		
5	\$ 3,674	\$ 2,621	\$ 1,528	\$ 395			
6	\$ 2,621	\$ 1,528	\$ 395				
7	\$ 1,528	\$ 395					
8	\$ 395						

Year	BA	BA+12	BA+24	MA	MA+12	MA+24	MA+36
				BA+36	BA+48	BA+60	ES/DR
0	\$ -	\$ -	\$ -	\$ 5,668	\$ -	\$ -	\$ -
1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	\$ 4,690	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	\$ -	\$ -	\$ 395	\$ -	\$ -	\$ -	\$ -
7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Total \$ 10,753

Charter Schools Only

Input Estimated Information

	Estimated Fall Enrollment	Estimated ADA First Period	Estimated ADA Best 28 Weeks
Kindergarten Administrative			
Elementary Administrative		97%	88%
Grades 1-3			
Grades 4-6	162	149.04	142.56
Secondary Administrative	538	494.96	473.44
Optional programs you may or may not have			
ALTERNATIVE HIGH SCHOOL			
Summer Alternative High School			
EXCEPTIONAL CHILD			
Number of Pre-school Students			
Hours and minutes of service per student per week			
Exceptional students eligible for tuition equivalency allowance			
Elementary			
Secondary			

Current Year Support Unit Calculation
Through reporting Period 1

ADMINISTRATIVE UNITS	<u>A.D.A</u>	<u>Special Education</u>	<u>Adjusted A.D.A</u>	÷	<u>Unit Divisor</u>	=	<u>Support Units</u>
<u>Kindergarten Administrative</u>	<u>0</u>		<u>0</u>	÷	<u>0</u>	=	<u>0.00</u>
<u>Elementary Administrative</u> equals 300 or more:							
Grades 1-3	_____ - _____	=	<u>0.00</u>	÷	<u>0</u>	=	<u>0.00</u>
Grades 4-6	_____ - _____	=	<u>0.00</u>	÷	<u>0</u>	=	<u>0.00</u>
<u>Elementary Administrative</u> less than 300:							
Grades 1-6	<u>149.04</u> - <u>9.72</u>	=	<u>139.32</u>	÷	<u>19</u>	=	<u>7.33</u>
<u>Secondary Administrative</u>	<u>494.96</u> - <u>29.59</u>	=	<u>465.37</u>	÷	<u>16</u>	=	<u>29.09</u>
Exceptional Education							
Exceptional Preschool			_____				
Exceptional Elementary			<u>9.72</u>				
Exceptional Secondary			<u>29.59</u>				
Exceptional Education Total			<u><u>39.31</u></u>	÷	<u>14.5</u>	=	<u>2.71</u>
 ALTERNATIVE HIGH SCHOOL UNITS							
_____			<u>0.00</u>	÷	<u>0</u>	=	<u>0.00</u>
_____			<u>0.00</u>	÷	<u>0</u>	=	<u>0.00</u>
 TOTAL Estimated Support Units (Round to nearest hundredth)						=	<u><u>39.13</u></u>

Current Year Support Unit Calculation
BEST 28 WEEKS

ADMINISTRATIVE UNITS

	<u>A.D.A</u>		<u>Special Education</u>	=	<u>Adjusted A.D.A</u>	÷	<u>Unit Divisor</u>	=	<u>Support Units</u>
Kindergarten Administrative	_____				0		0		0.00
Elementary Administrative equals 300 or more:									
Grades 1-3	_____	-	_____	=	0.00	÷	0	=	0.00
Grades 4-6	_____	-	_____	=	0.00	÷	0	=	0.00
Elementary Administrative less than 300:									
Grades 1-6	142.56	-	9.72	=	132.84	÷	19	=	6.99
Secondary Administrative	473.44	-	29.59	=	443.85	÷	16	=	28.00 Minimum

EXCEPTIONAL CHILD UNITS

Preschool Approvals	_____								
Elementary Approvals					9.72				
Secondary Approvals					29.59				
Total Exceptional A.D.A					39.31	÷	14.5	=	2.71

ALTERNATIVE HIGH SCHOOL UNITS

	0.00	÷	0	=	0.00
	0.00	÷	0	=	0.00

TOTAL Estimated Support Units (Round to nearest hundredth) 37.70

BUDGET WORKSHEETS

ESTIMATING EXCEPTIONAL CHILD UNIT APPROVALS

						% of Total
ELEMENTARY						
1.	Fall Enrollment, grades K-3	=	<u>0.00</u>			<u>0.00%</u>
2.	Fall Enrollment, grades 4-6 (Do not include border students)	=	<u>162.00</u>			<u>100.00%</u>
3.	Elementary exceptional students eligible for tuition equivalency allowance	=	<u>0.00</u>			
4.	Line 1 + Line 2 - Line 3	=	<u>162.00</u>			
5.	Line 4 x 6%	=	<u>9.72</u>			
6.	Line 3 + Line 5 = the number of elementary students approved for special education unit funding	=	<u>9.72</u>			
6.a	0.00% X 9.72 grades 1-3 Portion	=	<u>0.00</u>			
6.b	##### X 9.72 grades 4-6 Portion	=	<u>9.72</u>			
SECONDARY						
7.	Fall enrollment for regular secondary students, grades 7-12 (Do not include alternative school, detention center, or border students)	=	<u>538.00</u>			
8.	Secondary <u>exceptional</u> students eligible for tuition equivalency allowance (other than juvenile detention center students)	=	<u>0.00</u>			
9.	Line 7 - line 8	=	<u>538.00</u>			
10.	Line 9 x 5.5%	=	<u>29.59</u>			
11.	Line 8 + line 10 = the number of secondary students approved for special education unit funding.	=	<u>29.59</u>			
PRESCHOOL						
12.	Preschool Student Approvals					
a.	For <u>each</u> exceptional preschool student, total the number of hours and minutes <u>per week</u> of direct service; then divide by 16 hours. No student will be approved for more than 1 FTE					
b.	Total all Preschool FTE approvals Line 12(b) equals the number of preschool exceptional students approved for unit funding.	=	<u>0.00</u>			

PUBLIC SCHOOL SUPPORT UNIT (33-1002)

CALCULATION TABLES

COMPUTATION OF KINDERGARTEN SUPPORT UNITS

Average Daily Attendance	Attendance Divisor	Units Allowed
41 or more ...	40	1 or more as computed
31 - 40.99 ADA	-	1
26 - 30.99 ADA	-	0.85
21 - 25.99 ADA	-	0.75
16 - 20.99 ADA	-	0.6
8 - 15.99 ADA.	-	0.5
1 - 7.99 ADA..	-	count as elementary

COMPUTATION OF ELEMENTARY SUPPORT UNITS

Average Daily Attendance	Attendance Divisor	Minimum Units Allowed
300 or more ADA		15
	23... grades 4,5 & 6...	
	20... grades 1,2 & 3...	
160 to 299.99 ADA.	20	8.4
110 to 159.99 ADA.	19	6.8
71.1 to 109.99 ADA	16	4.7
51.7 to 71.0 ADA..	15..	4
33.6 to 51.6 ADA..	13..	2.8
16.6 to 33.5 ADA..	12..	1.4
1.0 to 16.5 ADA...	n/a.....	1

COMPUTATION OF SECONDARY SUPPORT UNITS

Average Daily Attendance	Attendance Divisor	Minimum Units Allowed
750 or more.....	18.5.....	47
400 - 749.99 ADA	16.....	28
300 - 399.99 ADA	14.5.....	22
200 - 299.99 ADA	13.5.....	17
100 - 199.99 ADA	12.....	9
99.99 or fewer	Units allowed as follows:	
Grades 7-12	8
Grades 9-12	6
Grades 7-9	1 per 14 ADA
Grades 7-8	1 per 16 ADA

COMPUTATION OF EXCEPTIONAL EDUCATION SUPPORT UNITS

Average Daily Attendance	Attendance Divisor	Minimum Units Allowed
14 or more	14.5	1 or more ascomputed
12 -13.99	1
8 - 11.99.	0.75
4 - 7.99	0.5
1 - 3.99	0.25

COMPUTATION OF ALTERNATIVE SCHOOL
SECONDARY SUPPORT UNITS

Pupils in Attendance	Attendance Divisor	Minimum Units Allowed
12 or more	12	1 or more as computed

October 9, 2014

APPENDIX

Coeur d'Alene Charter Academy, Inc.
Balance Sheet All Funds
As of June 30, 2014

	M & O #100	Albertson #231	Technology #245	Cap. Constr. #410	Maintenance #425	Building Trst #715	Schlrshp Trst #716	Student Act. #750
ASSETS								
Cash	\$ 10,112	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investments bankcda	733,946							
Investments Mountain West	248,820							
Investments Inland Northwest	249,373							
Investments Washington Trst	250,000							
A/R M & O	62,358		3,671		11,647	90,686	35,795	98,741
A/R other	104							
TOTAL ASSETS	\$ 1,554,713	\$ -	\$ 3,671	\$ -	\$ 11,647	\$ 90,686	\$ 35,795	\$ 98,741
LIABILITIES & FUND BALANCES								
Liabilities:								
Accounts Payable	\$ 8,447	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund A/P	240,541							
Salaries & Benefits payable	352,795							
Interest & fees payable	2,571							
Deposits	52,460							
Total Liabilities	\$ 656,814	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balances:								
Committed for Grants & Projects	\$ -	\$ -	\$ 3,671	\$ -	\$ 11,647	\$ 90,686	\$ 35,795	\$ 98,741
Assigned	897,899							
Unassigned								
Total Fund Balances	\$ 897,899	\$ -	\$ 3,671	\$ -	\$ 11,647	\$ 90,686	\$ 35,795	\$ 98,741
TOTAL LIAB. & FUND BALANCES	\$ 1,554,713	\$ -	\$ 3,671	\$ -	\$ 11,647	\$ 90,686	\$ 35,795	\$ 98,741

October 9, 2014

Coeur d'Alene Charter Academy, Inc.
M & O Fund (100)
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Period Ended June 30, 2014

	Last Year to Date	Year to Date	Budget	Left in Budget	% Left
Revenues:					
Local	\$ 192,365	\$ 189,602	\$ 181,250	\$ (8,352)	-4.6%
Special State Funding	170,995	164,458	153,150	(11,308)	-7.4%
State Base Support	3,349,143	3,514,349	3,253,991	(260,358)	-8.0%
Federal Funds				0	
Total Revenue	\$ 3,712,503	\$ 3,868,409	\$ 3,588,391	\$ (280,018)	-7.8%
Expenditures:					
Salaries	\$ 2,270,676	\$ 2,312,049	\$ 2,345,549	\$ 33,500	1.4%
Benefits	\$ 932,061	\$ 989,108	\$ 1,034,872	\$ 45,764	4.4%
Services:					
Professional/Tech	\$ 35,190	\$ 33,769	\$ 63,000	\$ 29,231	46.4%
Property Services	38,339	33,164	40,000	6,836	17.1%
Utilities	54,251	56,789	65,000	8,211	12.6%
Transportation	4,731	940	5,000	4,060	81.2%
Communications	8,783	10,279	10,000	(279)	-2.8%
Travel/Staff Dev.	653	4,208	4,000	(208)	-5.2%
Misc Services	32,916	28,498	40,000	11,502	28.8%
Total Services	\$ 174,863	\$ 167,647	\$ 227,000	\$ 59,353	26.1%
Supplies:					
Administrative	\$ 6,980	\$ 8,906	\$ 14,000	\$ 5,094	36.4%
General Classroom	18,987	14,080	23,000	8,920	38.8%
Extracurricular	1,046	897	1,000	103	10.3%
Food Service	0	26,646	31,500	4,854	15.4%
Maintenance	13,824	14,878	14,500	(378)	-2.6%
Science	3,788	4,706	5,000	294	5.9%
Testing	703	1,304	1,000	(304)	-30.4%
Textbook	30,557	5,688	8,800	3,112	35.4%
Total Supplies	\$ 75,885	\$ 77,105	\$ 98,800	\$ 21,695	22.0%
Capital Expenditures:					
A/V Computers	\$ -	\$ 31,382	\$ 35,000	\$ 3,618	
Furniture				0	
Maintenance/Bld. Imp.				0	#DIV/0!
Science	1,044	975		(975)	
Telcom/Security	777		20,000	20,000	100.0%
Total Capital	\$ 1,821	\$ 32,357	\$ 55,000	\$ 22,643	41.2%
Debt Retirement:					
Bankcda	\$ 238,651	\$ 238,831	\$ 240,000	\$ 1,169	0.5%
Bank/Escrow fees	915	850	1,000	150	15.0%
Total Debt Retire	\$ 239,566	\$ 239,681	\$ 241,000	\$ 1,319	0.5%
Property/Liability Ins.	\$ 8,982	\$ 8,713	\$ 9,000	\$ 287	3.2%
Total Expenditures	\$ 3,703,854	\$ 3,826,660	\$ 4,011,221	\$ 184,561	4.6%
Net Revenue/Expenses	\$ 8,649	\$ 41,749	\$ (422,830)	\$ (464,579)	
Other Sources/Uses					
Contingency Reserve	\$ -	\$ -	\$ (140,800)	\$ (140,800)	100.0%
Debt Increases				0	
Fund Transfers-In		17,760	17,760	0	
Fund Transfers-Out	(20,045)		(292,520)	(292,520)	
Total Other Uses	\$ (20,045)	\$ 17,760	\$ (415,560)	\$ (433,320)	
Net After Other Uses	\$ (11,396)	\$ 59,509	\$ (838,390)	\$ (897,899)	
Beginning FY Fund Bal.	849,786	838,390	838,390	0	
Ending Fund Balance	\$ 838,390	\$ 897,899	\$ -	\$ (897,899)	

October 9, 2014

Coeur d'Alene Charter Academy, Inc.
Statement of Fund Changes Idaho Technology Fund (245)
For the Period Ended June 30, 2014

	Last Year to Date	Year to Date	Budget	Left in Budget	% Left
Revenues:					
Local	\$ -	\$ -	\$ -	-	
State	30,722	48,075	45,417	(2,658)	-6%
Federal				0	
Other				0	
Total Revenue	\$ 30,722	\$ 48,075	\$ 45,417	\$ (2,658)	-6%
Expenditures:					
Tech Salaries	\$ 8,500	\$ -	\$ -	-	#DIV/0!
Tech Benefits	1,639			0	#DIV/0!
A/V Computer Equip	13,973	23,614	24,714	1,100	4%
A/V Computer Supplies	5,326	8,088	8,000	(88)	-1%
				0	
				0	
				0	
				0	
				0	
				0	
Total Expenditures	\$ 29,438	\$ 31,702	\$ 32,714	\$ 1,012	3%
Net Revenues/Exp.	\$ 1,284	\$ 16,373	\$ 12,703	\$ (3,670)	
Other Sources/Uses:					
Transfers-in	\$ -	\$ -	\$ -	-	
Transfers-out		\$ (17,760)	\$ (17,760)		
Total Other	\$ -	\$ (17,760)	\$ (17,760)	\$ -	
Net after Other Uses	\$ 1,284	\$ (1,387)	\$ (5,057)	\$ (3,670)	
Beginning Fund Bal.	3,773	5,058	5,057	(1)	
Ending Fund Bal.	\$ 5,057	\$ 3,671	\$ -	\$ (3,671)	

Coeur d'Alene Charter Academy, Inc.
 Statement of Fund Changes Capital Construction Projects Fund (410)
 For the Period Ended June 30, 2014

	Last Year to Date	Year to Date	Budget	Left in Budget	% Left
Revenues:					
Local	\$ -	\$ -	\$ -	0	
State				0	
Federal				0	
Other				0	
Total Revenue	\$ -	\$ -	\$ -	\$ -	-
Expenditures:					
Building/Improvements	\$ -	\$ -	\$ 206,547	\$ 206,547	
Land/Improvements	10,660			0	
Modulars				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
Total Expenditures	\$ 10,660	\$ -	\$ 206,547	\$ 206,547	
Net Revenues/Exp.	\$ (10,660)	\$ -	\$ (206,547)	\$ (206,547)	
Other Sources/Uses:					
Transfers-in	\$ 10,660	\$ -	\$ 206,547	\$ 206,547	
Transfers-out					
Total Other	\$ 10,660	\$ -	\$ 206,547	\$ 206,547	
Net after Other Uses	\$ -	\$ -	\$ -	\$ -	-
Beginning Fund Bal.				0	
Ending Fund Bal.	\$ -	\$ -	\$ -	\$ -	-

October 9, 2014

Coeur d'Alene Charter Academy, Inc.
Statement of Fund Changes School Facilities Maintenance Funds (425)
For the Period Ended June 30, 2014

	Last Year to Date		Year to Date		Budget		Left in Budget		% Left
Revenues:									
Local	\$	-	\$	14,027	\$	14,027	\$	-	
State								0	
Federal								0	
Other								0	
Total Revenue	\$	-	\$	14,027	\$	14,027	\$	-	
Expenditures:									
Land Improvements	\$	-						0	
Building Improvements		9,385		2,380		100,000		97,620	98%
Total Expenditures	\$	9,385	\$	2,380	\$	100,000	\$	97,620	98%
Net Revenues/Exp.	\$	(9,385)	\$	11,647	\$	(85,973)	\$	(97,620)	
Other Sources/Uses:									
Transfers-in	\$	9,385	\$	-	\$	85,973	\$	85,973	100%
Transfers-out								0	
Total Other	\$	9,385	\$	-	\$	85,973	\$	85,973	
Net after Other Uses	\$	-	\$	11,647	\$	-	\$	(11,647)	
Beginning Fund Bal.								0	
Ending Fund Bal.	\$	-	\$	11,647	\$	-	\$	(11,647)	

October 9, 2014

**Coeur d'Alene Charter Academy, Inc.
Statement of Fund Changes Building Trust Fund (715)
For the Period Ended June 30, 2014**

	Last Year to Date	Year to Date	Budget	Left in Budget
Revenues:				
Rally:				
Donations	\$ 938	\$ 8,771	\$ 8,000	\$ (771)
Event Tickets	6,191	5,041	5,000	(41)
Fund-A-Need				0
Live Auction	1,650	1,410	1,500	90
Raffles	3,771	3,273	4,000	727
Silent Auction	2,344		2,200	2,200
Sponsorships	16,050	13,255	13,000	(255)
Total Rally/Auction	\$ 30,944	\$ 31,750	\$ 33,700	\$ 1,950
Capital Contributions	\$ 540	\$ 5,020	-	(5,020)
Earnings on Investments	182	261		(261)
Total Revenue	\$ 31,666	\$ 37,031	\$ 33,700	\$ (3,331)
Expenditures:				
Rally/Auction:				
Auctioneers/Other services	\$ 150	\$ -	\$ -	-
Bank credit card fees	170	154	200	46
Communications/Marketing	2,486	2,448	2,500	52
Décor/Props/Supplies	4,339	4,731	5,000	269
Food/Facilities	1,433	1,915	2,000	85
Sale Items	59			0
Total Rally/Auction	\$ 8,637	\$ 9,248	\$ 9,700	\$ 452
Other Expenses	\$ -	\$ -	\$ -	-
Donations to projects	5,844			0
Total Expenditures	\$ 14,481	\$ 9,248	\$ 9,700	\$ 452
Net Revenues/Exp.	\$ 17,185	\$ 27,783	\$ 24,000	
Beginning Fund Bal.	45,718	62,903	62,903	
Ending Fund Bal.	\$ 62,903	\$ 90,686	\$ 86,903	

October 9, 2014

Coeur d'Alene Charter Academy, Inc.
 Statement of Fund Changes Scholarship Trust Fund (716)
 For the Period Ended June 30, 2014

	Last Year to Date		Year to Date		Budget		Left in Budget
Revenues:							
Donations	\$ 6,189	\$	3,255	\$	1,000	\$	(2,255)
Earnings on Investmtns	113		102				(102)
							0
							0
Total Revenue	\$ 6,302	\$	3,357	\$	1,000	\$	(2,357)
Expenditures:							
Scholarships Awarded	\$ 3,000	\$	6,500	\$	11,000	\$	4,500
Contribution expense							0
Communications							0
							0
							0
							0
							0
							0
							0
							0
							0
Total Expenditures	\$ 3,000	\$	6,500	\$	11,000	\$	4,500
Net Revenues/Exp.	\$ 3,302	\$	(3,143)	\$	(10,000)	\$	(6,857)
Beginning Fund Bal.	35,636		38,938		38,938		0
Ending Fund Bal.	\$ 38,938	\$	35,795	\$	28,938	\$	(6,857)

October 9, 2014

Coeur d'Alene Charter Academy, Inc.
Schedule of Changes in Deposit Balances
Student Activity Funds (750)
For the Period Ended June 30, 2014

Activity	Cash 6/30/2013	Receipts	Disbursements	Cash 6/30/2014
Bookstore	\$ 2,206.20	\$ 743.70	\$ (590.00)	\$ 2,359.90
Miscellaneous	5,592.07	750.81	(674.59)	5,668.29
French	331.43	10.34	(341.06)	0.71
Soccer	3,357.03	3,585.64	(5,095.31)	1,847.36
Speech & Debate	789.06	977.77	(963.67)	803.16
Volleyball	3,927.89	5,219.20	(7,065.38)	2,081.71
Senior Class	3,305.06	3,061.10	(4,745.49)	1,620.67
Junior Class	1,570.40	0.00	0.00	1,570.40
Sophomore Class	222.65	0.00	0.00	222.65
Freshman Class	852.34	0.00	(62.44)	789.90
8th Grade	493.17	1,591.16	(1,505.28)	579.05
7th Grade	296.70	0.00	0.00	296.70
Key Club	690.70	0.00	0.00	690.70
International travel	2,726.09	6,546.95	(2,946.09)	6,326.95
ASB	1,109.39	3,331.20	(2,625.38)	1,815.21
Academic Team	669.86	195.52	(359.93)	505.45
Chess Club	300.04	205.45	(57.50)	447.99
Choir	7,805.59	13,505.53	(12,506.44)	8,804.68
Civics programs	279.07	4,527.72	(4,806.79)	0.00
Latin	129.67	0.00	0.00	129.67
Spanish	832.91	0.00	0.00	832.91
Science Clubs	786.04	0.00	0.00	786.04
Jrnsn/Yearbook	15,532.75	28,334.10	(30,951.59)	12,915.26
NHS	379.32	879.24	(967.62)	290.94
6th Grade	0.00	4,790.00	(4,332.00)	458.00
Band	15,137.57	49,233.54	(35,425.79)	28,945.32
Basketball	1,175.47	4,244.05	(5,193.77)	225.75
Writing Sympos.	596.39	2,246.67	(2,134.55)	708.51
X-Country/Track	904.25	3,953.60	(4,306.89)	550.96
Girls Basketball	916.44	3,332.22	(3,842.87)	405.79
Drama	4,369.35	9,889.20	(9,610.73)	4,647.82
Wash DC trips	165.68	5,105.09	(5,284.55)	(13.78)
Staff Sunshine	578.47	214.17	(351.73)	440.91
Tennis	992.22	1,827.26	(1,291.29)	1,528.19
Trail Creek	5,385.72	15,503.00	(16,771.60)	4,117.12
French Trip	688.07	0.00	(688.07)	0.00
P & C LeBlanc	5,000.00	0.00	0.00	5,000.00
Region 1	0.00	340.00	0.00	340.00
Totals	\$ 90,095.06	\$ 174,144.23	\$ (165,498.40)	\$ 98,740.89

CHARTER SCHOOL PERFORMANCE CERTIFICATE

This performance certificate is executed on this _____ day of _____ 2014, by and between the Idaho Public Charter School Commission (the “Authorizer”), and Coeur d’Alene Charter Academy (the “School”), an independent public school organized as an Idaho nonprofit corporation and established under the Public Charter Schools Law, Idaho Code Section 33-5201 *et seq*, as amended (the “Charter Schools Law.”)

RECITALS

WHEREAS, in 1999, Coeur d’Alene School District #271 approved a charter petition for the establishment of the School; and

WHEREAS, the School began operations in the year 1999; and

WHEREAS, the Charter Schools Law was amended effective as of July 1, 2013 to require all public charter schools approved prior to July 1, 2013 to execute performance certificates with their authorizers no later than July 1, 2014;

WHEREAS, on _____, 2014, the Authorizer, Coeur d’Alene School District #271, and the School agreed to a transfer of the School’s performance certificate and charter to the Authorizer;

NOW THEREFORE in consideration of the foregoing recitals and mutual understandings, the Authorizer and the School agree as follows:

SECTION 1: AUTHORIZATION OF CHARTER SCHOOL

- A. Continued Operation of School.** Pursuant to the Charter Schools Law, the Authorizer hereby approves the continued operation of the School on the terms and conditions set forth in this Charter School Performance Certificate (the “Certificate”). The approved Charter is attached to this Certificate as Appendix B.
- B. Pre-Opening Requirements.** Pursuant to Idaho Code Section 33-5206(6), the Authorizer may establish reasonable pre-opening requirements or conditions (“Pre-Opening Requirements”) to monitor the start-up progress of a newly approved public charter school to ensure that the school is prepared to open smoothly on the date agreed. The School shall not commence instruction until all pre-opening requirements have been completed to the satisfaction of the Authorizer. Pre-opening requirements are attached as Appendix C. If all pre-opening conditions have been completed to the satisfaction of the Authorizer, the School shall commence operations/instruction with the first day of school in 1999. In the event that all pre-opening conditions have not

been completed to the satisfaction of the Authorizer, the School may not commence instruction on the scheduled first day of school. In such event, the Authorizer may exercise its authority on or before July 20 to prohibit the School from commencing operation/instruction until the start of the succeeding semester or school year.

- C. Term of Agreement.** This Certificate is effective as of _____, and shall continue through **June 30, 2017**, unless earlier terminated as provided herein.

SECTION 2: SCHOOL GOVERNANCE

- A. Governing Board.** The School shall be governed by a board (the “Charter Board”) in a manner that is consistent with the terms of this Certificate so long as such provisions are in accordance with state, federal, and local law. The Charter Board shall have final authority and responsibility for the academic, financial, and organizational performance of the School. The Charter Board shall also have authority for and be responsible for policy and operational decisions of the School, although nothing herein shall prevent the Charter Board from delegating decision-making authority for policy and operational decisions to officers, employees and agents of the School, as well as third party management providers.
- B. Articles of Incorporation and Bylaws.** The articles of incorporation and bylaws of the entity holding the charter shall provide for governance of the operation of the School as a nonprofit corporation and public charter school and shall at all times be consistent with all applicable law and this Certificate. The articles of incorporation and bylaws are attached to this Certificate as Appendix D (the “Articles and Bylaws”). Any modification of the Articles and Bylaws must be submitted to the Authorizer within five (5) business days of approval by the Charter Board.
- C. Charter Board Composition.** The composition of the Charter Board shall at all times be determined by and consistent with the Articles and Bylaws and all applicable law and policy. The roster of the Charter Board is attached to this Certificate as Appendix E (the “Board Roster”). The Charter Board shall notify the Authorizer of any changes to the Board Roster and provide an amended Board Roster within five (5) business days of their taking effect.

SECTION 3: EDUCATIONAL PROGRAM

- A. School Mission.** The mission of the School is as follows: **The Coeur d’Alene Charter Academy is dedicated to providing a rigorous, content-rich, college-preparatory education to any students who are willing to accept the challenge.**
- B. Grades Served.** The School may serve students in **grades six through twelve.**
- C. Design Elements.** The School shall implement and maintain the following essential design elements of its educational program:
All students will receive a rigorous college-preparatory education, which, in addition to fulfilling state graduation requirements, will also include:

- two credits of Latin (8th grade),
- four credits of foreign language,
- four years of high school math,
- Ancient History and Literature,
- European History and Literature,
- and opportunities to take advance placement and dual enrollment courses for concurrent college credit.

- D. Standardized Testing.** Students of the School shall be tested with the same standardized tests as other Idaho public school students.
- E. Accreditation.** The School shall be accredited as provided by rule of the state board of education.

SECTION 4: AUTHORIZER ROLE AND RESPONSIBILITIES

- A. Oversight allowing autonomy.** The Authorizer shall comply with the provisions of Charter School Law and the terms of this Certificate in a manner that does not unduly inhibit the autonomy of the School. The Authorizer's Role will be to evaluate the School's outcomes according to this Certificate and the Performance Framework rather than to establish the process by which the School achieves the outcomes sought.
- B. Charter School Performance Framework.** The Charter School Performance Framework ("Performance Framework") is attached and incorporated into this agreement as Appendix F. The Performance Framework shall be used to evaluate the School's academic, financial and operational performance, and shall supersede and replace any and all assessment measures, educational goals and objectives, financial operations metrics, and operational performance metrics set forth in the Charter and not explicitly incorporated into the Performance Framework. The specific terms, form and requirements of the Performance Framework, including any required indicators, measures, metrics, and targets, are determined by the Authorizer and will be binding on the School.
- C. Authorizer to Monitor School Performance.** The Authorizer shall monitor and report on the School's progress in relation to the indicators, measures, metrics and targets set out in the Performance Framework. The School shall be subject to a formal review of its academic, mission-specific, operational, and financial performance at least annually.
- D. School Performance.** The School shall achieve an accountability designation of *Good Standing* or *Honor* on each of the three sections of the Performance Framework. In the event the School is a party to a third party management contract which includes a deficit protection clause, the School shall be exempt from some or all measures within the financial portion of the Performance Framework. In accordance with Charter School Law, the Authorizer shall renew any charter in which the public charter school met all of the terms of its performance certificate at the time of renewal.
- E. Performance Framework As Basis For Renewal of Charter.** The School's performance in relation to the indicators, measures, metrics and targets set forth in the

Academic and Mission-Specific, Operational and Financial sections of the Performance Framework shall provide the basis upon which the Authorizer will decide whether to renew the School's Charter at the end of the Certificate term. As part of the Performance Framework, the Authorizer agrees to consider mission-specific, rigorous, valid, and reliable indicators of the School's performance. These negotiated indicators will be included in the Mission-Specific portion of the Academic and Mission Specific section of the Performance Framework.

- F. Authorizer's Right to Review.** The School will be subject to review of its academics, operations and finances by the Authorizer, including related policies, documents and records, when the Authorizer deems such review necessary. The Authorizer shall conduct its reviews in a manner that does not unduly inhibit the autonomy granted to the School.
- G. Site Visits.** In addition to the above procedures, the Charter School shall grant reasonable access to, and cooperate with, the Authorizer, its officers, employees and other agents, including allowing site visits by the Authorizer, its officers, employees, or other agents, for the purpose of allowing the Authorizer to fully evaluate the operations and performance of the School. The Authorizer may conduct a site visit at any time if the Authorizer has reasonable concern regarding the operations and performance of the School. The Authorizer will provide the School reasonable notice prior to its annual site visit to the School. The School shall have an opportunity to provide a written response to the site visit report no later than fourteen (14) days prior to the meeting at which the report is to be considered by the Authorizer. If no written response is provided, the School shall have the opportunity to respond orally to the site visit report at the meeting.
- H. Required Reports.** The School shall prepare and submit reports regarding its governance, operations, and/or finances according to the established policies of and upon the request of the Authorizer. However, to the extent possible, the Authorizer shall not request reports from the School that are otherwise available through student information systems or other data sources reasonably available to the Authorizer.

SECTION 5: SCHOOL OPERATIONS

- A. In General.** The School and the Charter Board shall operate at all times in accordance with all federal and state laws, local ordinances, regulations and Authorizer policies applicable to charter schools. Authorizer policies in effect for the duration of this Certificate are attached as Appendix G.
- B. Maximum Enrollment.** The maximum number of students who may be enrolled in the school shall be 812 students. For purposes of the enrollment lottery, the School's board of directors will establish overall and per-grade enrollment caps on an annual basis. The board will set these caps no later than two months before the school's lottery application deadline and will post them on the school's website within five days of the vote that establishes the annual caps.
- C. Enrollment Policy.** The School shall make student recruitment, admissions, enrollment

and retention decisions in a nondiscriminatory manner and without regard to race, color, creed, national origin, sex, marital status, religion, ancestry, disability or need for special education services. In no event may the School limit admission based on race, ethnicity, national origin, disability, gender, income level, athletic ability, or proficiency in the English language. If there are more applications to enroll in the charter school than there are spaces available, the charter school shall select students to attend using a random selection process that shall be publicly noticed and open to the public. The School shall follow the enrollment policy approved by the Authorizer and incorporated into this agreement as Appendix H.

- D. School Facilities.** 4904 N. Duncan Drive, Coeur d'Alene, ID 83815. The School shall provide reasonable notification to the Authorizer of any change in the location of its facilities.
- E. Attendance Area.** The School's primary attendance area is as follows: Kootenai County, Idaho.
- F. Staff.** Instructional staff shall be certified teachers as provided by rule of the state board of education. All full-time staff members of the School will be covered by the public employee retirement system, federal social security, unemployment insurance, worker's compensation insurance, and health insurance.
- G. Alignment with All Applicable Law.** The School shall comply with all applicable federal and state laws, rules, and regulations. In the event any such laws, rules, or regulations are amended, the School shall be bound by any such amendment upon the effective date of said amendment.

SECTION 6: SCHOOL FINANCE

- A. General.** The School shall comply with all applicable financial and budget statutes, rules, regulations, and financial reporting requirements, as well as the requirements contained in the School Performance Framework incorporated into this contract as Appendix F.
- B. Financial Controls.** At all times, the Charter School shall maintain appropriate governance and managerial procedures and financial controls which procedures and controls shall include, but not be limited to: (1) commonly accepted accounting practices and the capacity to implement them (2) a checking account; (3) adequate payroll procedures; (4) procedures for the creation and review of monthly and quarterly financial reports, which procedures shall specifically identify the individual who will be responsible for preparing such financial reports in the following fiscal year; (5) internal control procedures for cash receipts, cash disbursements and purchases; and (6) maintenance of asset registers and financial procedures for grants in accordance with applicable state and federal law.
- C. Financial Audit.** The School shall submit audited financial statements from an independent auditor to the Authorizer no later than October 15 of each year.

- D. Annual Budgets.** The School shall adopt a budget for each fiscal year, prior to the beginning of the fiscal year. The budget shall be in the Idaho Financial Accounting Reporting Management Systems (IFARMS) format and any other format as may be reasonably requested by the Authorizer.

SECTION 7: TERMINATION, NON-RENEWAL AND REVOCATION

- A. Termination by the School.** Should the School choose to terminate its Charter before the expiration of the Certificate, it may do so upon written notice to the Authorizer. Any school terminating its charter shall work with the Authorizer to ensure a smooth and orderly closure and transition for students and parents, as guided by the public charter school closure protocol established by the Authorizer attached as Appendix I.
- B. Nonrenewal.** The Authorizer may non-renew the Charter at the expiration of the Certificate if the School failed to meet one (1) or more of the terms of its Certificate. Any school which is not renewed shall work with the Authorizer to ensure a smooth and orderly closure and transition for students and parents, as guided by the public charter school closure protocol established by the Authorizer attached as Appendix I.
- C. Revocation.** The School's Charter may be revoked by the Authorizer if the School has failed to meet any of the specific, written renewal conditions attached, if applicable, as Appendix A for necessary improvements established pursuant to Idaho Code § 33-5209B(1) by the dates specified. Revocation may not occur until the public charter school has been afforded a public hearing, unless the Authorizer determines that continued operation of the public charter school presents an imminent public safety issue. If the School's Charter is revoked, the School shall work with the Authorizer ensure a smooth and orderly closure and transition for students and parents, as guided by the public charter school closure protocol established by the Authorizer attached as Appendix I.
- D. Dissolution.** Upon termination of the Charter for any reason by the Charter Board, or upon nonrenewal or revocation, the Charter Board will supervise and have authority to conduct the winding up of the business and other affairs of the School; provided, however, that in doing so the Authorizer will not be responsible for and will not assume any liability incurred by the School. The Charter Board and School personnel shall cooperate fully with the winding up of the affairs of the School.
- E. Disposition of School's Assets upon Termination or Dissolution.** Upon termination of the Charter for any reason, any assets owned by the School shall be distributed in accordance with Charter Schools Law.

SECTION 8: MISCELLANEOUS

- A. No Employee or Agency Relationship.** None of the provisions of this Certificate will be construed to create a relationship of agency, representation, joint venture, ownership, or employment between the Authorizer and the School.
- B. Additional Services.** Except as may be expressly provided in this Certificate, as set forth in any subsequent written agreement between the School and the Authorizer, or as may be required by law, neither the School nor the Authorizer shall be entitled to the use of or access to the services, supplies, or facilities of the other.
- C. No Third-Party Beneficiary.** This Certificate shall not create any rights in any third parties, nor shall any third party be entitled to enforce any rights or obligations that may be possessed by either party to this Certificate.
- D. Amendment.** This Certificate may be amended by agreement between the School and the Authorizer in accordance with Authorizer policy, attached as Appendix G. All amendments must be in writing and signed by the School and the Authorizer.

October 9, 2014

IN WITNESS WHEREOF, the Authorizer and the School have executed this Performance Certificate to be effective _____, 2014.

Chairman, Idaho Public Charter School Commission

Chair, Coeur d'Alene Charter Academy Board

October 9, 2014

Appendix A: Conditions of Authorization/Renewal

Appendix B: Charter

Appendix C: Pre-Opening Requirements

Appendix D: Articles of Incorporation and Bylaws

Appendix E: Board Roster

Appendix F: School Performance Framework

Appendix G: Authorizer Policies

Appendix H: Enrollment Policy

Appendix I: Public Charter School Closure Protocol

October 9, 2014

Coeur d'Alene Charter Academy

Date

No conditions of authorization or renewal are applicable.

October 9, 2014

If Coeur d'Alene Academy's transfer petition is approved, a copy of the school's then approved charter (clean, with no legislative formatting) will be inserted into the school's performance certificate as Appendix B.

October 9, 2014

October 9, 2014

**Idaho Public Charter School Commission
Pre-Opening Requirements for Newly Approved Public Charter Schools**

Requirement	Description	Submit To	Deadline	Notes
New Charter School Bootcamp	Attend training session with SDE; provide proof of attendance.	PCSC	May 31	The bootcamp will generally be held in March or April. Proof of attendance is due by May 31.
Pre-Opening Dashboard	Complete the dashboard; include in Pre-Opening Update materials.	PCSC	May 31	All Pre-Opening Update items will be due according to the meeting materials deadline, but no later than May 31.
Enrollment Report	Report of students who have accepted enrollment, per grade and total. Include in the Pre-Opening Dashboard as a part of the Pre-Opening Update materials.	PCSC	May 31	
Facilities Report	Update the Facility Template; include in Pre-Opening Update materials.	PCSC	May 31	
Updated Pre-Opening Timeline	Update the Pre-Opening Timeline; include in Pre-Opening Update materials.	PCSC	May 31	
School Calendar	Prepare school calendar for SDE; provide copy for PCSC.	SDE, PCSC	May 31	
Charter School Advance Payment Request		SDE	June 1	
Advance Payment Request - Transportation		SDE	June 15	
Consolidated Federal and State Grant Application	If the school intends to have a Title I program or receive Title I, II, or III funds, this application must be submitted to the SDE.	SDE	June 30	Not applicable for schools not intending to have a Title I program
Budget	Finalize the year-one budget and submit to SDE per SDE instructions and format; provide a copy to the PCSC.	SDE, PCSC	July 15	
Updated 1 st Year Cash Flow	Update the 1 st Year Cash Flow based on the finalized budget.	PCSC	July 15	
Facilities Confirmation	Update the Facility Template for the school's confirmed facility and submit documentation.	PCSC	July 15	This final facilities update should demonstrate the school's ability to open per its proposed schedule.
Education Directory Updates		SDE	July 30	
School Policies – LEP & GT	Submit updated plans to provide services to Limited English Proficient (LEP / ELL) and Gifted and Talented (GT) students.	SDE, PCSC	July 31	Plans should be detailed and well-tailored to the school and its educational program.
Policy Manual	School should submit a draft policy manual that outlines critical policies and procedures for the board and school operations.	PCSC	July 31	
Special Education Assurances	Details available from the SDE and/or in the Charter School Special Ed Primer	SDE	Before 1 st day of instruction	
Final Board & Staff Roster	A final roster of board and staff with names, titles, and contact information should be submitted.	PCSC	August 31	

In addition to the above requirements, the school must submit applicable information / documents as outlined in the ID State Department of Education's Data Acquisition Calendar.

October 9, 2014

October 9, 2014

FILED

ARTICLES OF INCORPORATION

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SECRETARY OF STATE
STATE OF IDAHO

COEUR D'ALENE CHARTER ACADEMY, INC.

SECRETARY OF STATE
STATE OF IDAHO

The Articles of Incorporation of COEUR D'ALENE CHARTER ACADEMY, INC., a non-for-profit corporation, are hereby stated:

ARTICLE I

NAME

The name of the Corporation (hereinafter called the "corporation") is COEUR D'ALENE CHARTER ACADEMY, INC.

ARTICLE II

DURATION

The corporation shall exist perpetually.

ARTICLE III

PURPOSES AND POWERS OF THE CORPORATION

This corporation does not contemplate the distribution of dividends to its Directors. The specific primary purposes for which it is formed are as follows:

3.1 To operate a charter school in accordance with the charter school laws of the State of Idaho.

3.2 To do and engage in any and all lawful activities that may be incidental or reasonably necessary to any of the foregoing purposes, and to have and exercise all other powers and authority now or hereafter conferred upon a non-for-profit organization.

PROVIDED, that in all events and under all circumstances, and notwithstanding merger, consolidation, reorganization, termination, dissolution or winding up of this corporation, voluntary or

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involuntary or by operation of law, the following provisions shall

apply:

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1. This corporation shall never be operated for the primary purpose of carrying on a trade or business for profit.

2. No part of the net earnings shall inure to the benefit of or be distributable to its Directors, trustees, officers, members or other private persons, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in this Article III.

3. The powers and purposes of this corporation shall, at all times, be so construed and limited as to enable this corporation to qualify as a non-for-profit organization, and existing under Chapter 3, Title 30 of the Idaho Code, and it shall have all power and authority as set forth in Section 30-3-24 of Idaho Code, and all other applicable sections of the Idaho Code.

Upon the dissolution of this Corporation, assets shall be distributed for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code (or corresponding section of any future tax code), or shall be distributed to the federal government, or to a state or local government, for a public purpose. Any such assets not so disposed of shall be disposed by the Court of common pleas of the county in which the principal office of the organization is then located, exclusively for such

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purposes or to such organization or organizations, as said court shall determine, which are organized and operated exclusively for such purposes.

ARTICLE IV

The location and street address of the first registered office is 1424 Sherman Avenue, Suite 100, Coeur d'Alene, Idaho 83814.

ARTICLE V

The name of the first registered agent is WILLIAM PROSER.

ARTICLE VI

The Corporation is organized upon a non-stock and non-profit basis. The amount of assets of this Corporation is:

Real Property	\$	0.00
Personal property	\$	1.00

This Corporation is to be financed and operated under the following general plan: by the receipt of tax money and private donations in accordance with the charter school laws of the State of Idaho.

ARTICLE VII

The name and address of the incorporator is as follows:

WILLIAM PROSER	850 Kidd Island Road Coeur d'Alene, ID 83814
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ARTICLE VIII

The names and addresses of the initial Board of Directors are as follows:

NORMAN L. GISSEL	1424 Sherman Avenue Coeur d'Alene, Idaho 83814
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October 9, 2014

Robert McFarland, M. D.	700 Ironwood Drive Coeur d' Alene, Idaho 83814
Betty McLain	3080 E. Springview Drive Coeur d' Alene, Idaho 83814
Alan Golub	P.O. Box 968 Hayden Lake, Idaho 83835
Robert Nelson	14250 Strahorn Road Hayden Lake, Idaho 83835
Karen Hanks	W. 610 Hubbard Coeur d' Alene, Idaho 83814
Gayne Clifford	6495 Yellowstone Trail Coeur d' Alene, Idaho 83814
Constance Faller	2102 N. Fairway Drive Coeur d' Alene, Idaho 83814
Matt Lyman	2913 W. Fairway Rd. Coeur d' Alene, idaho 83814

Article IX

- A. The Directors of this Corporation shall consist of not less than three (3) persons, nor more than fifteen (15) persons, whose terms may, but need not be, concurrent.
- B. The initial Board of Directors shall be selected by the incorporator. They shall be (9) in number. Seats "A", "B", and "C" shall hold office for an initial period of one year. Seats "D", "E", and "F" shall hold office for an initial period of two years. Seats "G", "H", and "I" shall hold office for an initial period of three years. Upon the expiration of the terms of office of the original Board of Directors, the terms of office of such Director shall be three years.
- C. Any Director may resign by tendering his resignation to the remaining Directors, and he may be removed as a Director either with or without cause by the vote or written

ARTICLES OF INCORPORATION

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assent of a majority of the remaining Directors after the term of all of the original directors has expired.

D. If a vacancy shall occur among the Directors of this Corporation as a result of death, resignation, removal, or otherwise, such vacancy shall be filled by the vote or written assent of a majority of the remaining Directors, or, in the event of a majority of the remaining Directors failing to agree upon a person to fill such vacancy, then in the manner provided by the laws of the State of Idaho. A person selected to fill such vacancy shall be a Director for the period specified in the resolution or written assent pursuant to which he is selected or until his death, resignation, or removal prior to the expiration of such period.

ARTICLE X

This ^{is} not a membership corporation. The manner of selecting directors and conducting the business of the corporation shall be established by the By-laws.

The undersigned incorporator signs his name this 10th day of AUGUST, 1998.


WILLIAM PROSER

October 9, 2014

BY-LAWS
OF
COEUR D'ALENE CHARTER ACADEMY, INC.
A Non-For-Profit Corporation

ARTICLE I

NAME

The name of the corporation shall be COEUR D'ALENE CHARTER ACADEMY, INC., and it is sometimes referred to in these By-Laws as the Corporation.

ARTICLE II

PURPOSES

The purposes for which the corporation is formed are those set forth in its Articles of Incorporation, as from time to time amended. The Corporation is not formed for pecuniary or financial gain, and no part of the assets, income, or profit of the Corporation is distributable to, or inures to the benefit of its directors or officers.

ARTICLE III

SEAL

Section 1. The seal of the Association shall have inscribed thereon the name of the Association, the year of its organization and the words, "Non-Profit Corporation, Idaho".

Section 2. The Secretary of the Association shall have custody of the seal.

BY-LAWS OF COEUR D'ALENE CHARTER ACADEMY, INC. - 1 -

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ARTICLE IV

FISCAL YEAR

The fiscal year of the Association shall begin on January 1, and end December 31.

ARTICLE V

DIRECTORS

Section 1. Selection.

The initial Board of Directors shall be selected as set forth in Article IX, subsection B, of the Articles of Incorporation.

Following selection of the initial Board of Directors, the Board of Directors shall select from among the Board of Directors a Nominating Committee which shall meet periodically and when the terms of the Board members expire or when a vacancy otherwise occurs. The Nominating Committee shall recommend at least one (1) candidate and not more than three (3) candidates to fill the vacated position. The Board may select from the candidates recommended by the Nominating Committee, ask the Committee for new candidates, and any Director may place a name in nomination at any time.

All Directors selected shall share the educational philosophy of the COEUR D'ALENE CHARTER ACADEMY, INC.

The proposed candidate shall be drawn from three (3) groups of people: parents of Charter School students; educators; and civic volunteers in Kootenai County. Recognizing that one person could be a representative of all three groups, the Nominating Committee and the Board itself shall try to maintain a balance on the Board from the three groups.

BY-LAWS OF COEUR D'ALENE CHARTER ACADEMY, INC. - 2 -

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Section 2. Board Conduct.

The Board of Directors shall conduct their affairs in a manner consistent with Idaho laws concerning governmental entities.

Section 3. Board Powers.

A. The Board shall have all the powers vested in it by the laws of the State of Idaho, including the Charter School Enabling Act as it is from time to time amended and all the powers vested in it by the Idaho Nonprofit Corporation Act, and including the power to set educational policies for the Academy.

B. The Board of Directors shall adopt rules and regulations for the conduct of the affairs of this corporation and of its members not inconsistent with these By-Laws, shall appoint such standing committees as are provided for in Article VII of these By-Laws, and may appoint such special committees from time to time as may be necessary and convenient.

C. A majority of the Board of Directors shall constitute a quorum for the transaction of business at any meeting of the Board. The Board of Directors may, by its own rules and regulations, regulate and fix times for regular and/or special meetings, and may further provide the manner and mode of giving notices thereof.

D. The act by a majority of the Directors present at any meeting at which a quorum is present shall be the act of the Board of Directors, unless the act of a greater number is required by law or by these By-Laws.

ARTICLE VI

OFFICERS

Section 1. The officers of the corporation shall be a President, Secretary, and Treasurer. The Board of Directors shall,

BY-LAWS OF COEUR D'ALENE CHARTER ACADEMY, INC. - 3 -

October 9, 2014

immediately following each annual meeting of the voting members, select a President/Principal who shall not be a member of the Board of Directors and a Secretary and a Treasurer who shall be members of the Board of Directors who shall hold each such office for the ensuing year. The offices of Secretary and Treasurer may be held by the same person. An Assistant Secretary may be appointed if desired by the Board to undertake such duties as may be delegated to him or her.

Section 2. Any officer elected or appointed by the Board of Directors may be removed by the Board whenever in its best judgment the interest of this corporation would be served thereby, but such removal shall be without prejudice to the contract rights, if any, of the officer so removed. Such removal shall be in conformity with the provisions of Section 30-1-51, Idaho Code. Any director may be removed at a special meeting called for that purpose as provided in Section 30-1-39 of the Idaho Code.

Section 3. Any vacancy in any office caused by death, resignation, removal, disqualification, or otherwise may be filled by the Board of Directors for the unexpired portion of the term.

Section 4. The President shall be the principal executive officer of this corporation and shall, in general, supervise the management of the business and affairs of the corporation. He shall be present at all meetings of the Board of Directors. He may sign with the Secretary or any proper officer of the Corporation authorized by the Board of Directors, any deed, mortgages, bonds, contracts, or other instruments which the Board of Directors have been authorized to execute, and in general he shall perform all duties incident to the office of the President, and such other

BY-LAWS OF COEUR D'ALENE CHARTER ACADEMY, INC. - 4 -

October 9, 2014

duties as may be prescribed by the Board of Directors from time to time.

Section 5. If required by the Board of Directors, the Treasurer shall give bond for the faithful performance of his or her duties in such amount as the Board of Directors shall determine. He or she shall have charge and custody of and be responsible for all funds and securities of the corporation, receive and give receipts for monies due and payable to the corporation and in general perform all duties incident to the office of Treasurer.

Section 6. The Secretary shall keep the minutes of the meetings of the voting members and of the Board of Directors in one or more books provided for that purpose, see that all notices are duly given in accordance with the provisions of these By-Laws and as required by law, be custodian of the corporate records and the seal of the corporation, and see that the seal of the corporation is affixed to all documents, the execution of which on behalf of the corporation under its seal is duly authorized in accordance with these provisions, keep a register of the post office addresses of each Directors and in general perform all duties which are incident to the office of Secretary, and such other duties as may from time to time be assigned to him by the President or by the Board of Directors.

ARTICLE VII

COMMITTEES

Section 1. The Board of Directors shall appoint the following standing committees and delegate such authority to them as is consistent with their stated responsibilities and desirable for the

BY-LAWS OF COEUR D'ALENE CHARTER ACADEMY, INC. - 5 -

October 9, 2014

best conduct of the affairs of the corporation, but such action shall not operate to relieve the Board of Directors of any responsibility imposed on them by law.

Section 2. Standing Committees:

A. Finance and Planning Committee. This committee shall be responsible for advising the Board of Directors regarding all financial matters of the corporation including long-range planning, and the proper operation, maintenance, management, and development of any facilities and activities of the corporation, and shall recommend to the Board of Directors by March 1 of each year a consolidated budget for the ensuing school year. Except under extraordinary circumstances, this committee will recommend a budget balancing anticipated income and expenditures.

This committee shall be comprised of a chairman appointed from the Board of Directors by the Directors and two (2) other members who shall be Board members.

B. Education Excellence Committee. This committee shall be responsible for advising the Board of Directors regarding ways in which the COEUR D'ALENE CHARTER ACADEMY may improve the academic and intellectual excellence of our students.

C. Scholarship Committee. This committee shall be responsible for identifying scholarships for the students at institutions of higher education and to advise and assist students and their parents in applying for such scholarships.

D. Fund Raising Committee. This committee shall be responsible for fund raising and grant applications for the COEUR D'ALENE CHARTER ACADEMY, including the creation of a separate free-standing foundation and other related activities and to report to

BY-LAWS OF COEUR D'ALENE CHARTER ACADEMY, INC. - 6 -

October 9, 2014

the Board from time to time and no less than semi-annually of its activities.

Section 3. Each standing committee set forth in Section 1, paragraphs B, C, and D above, shall be chaired by a member of the Board of Directors. It is not necessary that members of these committees shall be Directors.

Section 4. The Board of Directors, by resolution adopted by a majority thereof, may designate such additional committees as it may consider necessary and desirable for the proper conduct of the affairs of this corporation, and shall have full discretion as to the composition, term and authority of committees so appointed, but the designation of such committees or delegation thereto of authority shall not operate to relieve the Board of Directors of any responsibility imposed upon them by law.

Section 5. All standing committees and other committees authorized by these By-Laws or appointed by the Board of Directors as permitted by these By-Laws shall, by their own rules and regulations, organize and conduct and operate their own committee in a manner not inconsistent with these By-Laws, the rules of the Board of Directors, or the requirements of the law.

Section 6. The Board of Directors may by two-thirds (2/3s) affirmative vote remove any committee member from office with or without cause.

Section 7. The President with the advice and consent of the Board of Directors may appoint successors to serve out the unexpired term of any committee member who may resign, be removed, or be-disqualified from holding office or vacate his office for any reason whatsoever.

BY-LAWS OF COEUR D'ALENE CHARTER ACADEMY, INC. - 7 -

October 9, 2014

ARTICLE VIII

CONTRACTS, CHECKS, DEPOSITS AND FUNDS

SECTION 1: The Board of Directors may authorize any officer or officers, agent or agents of the corporation, in addition to the officer so authorized by these By-Laws, to enter into any contract or to execute and delivery any instrument in the name of and on behalf of the corporation, and such authority may be general or confined to specific instances, but such action shall not operate to relieve the Board of Directors of any responsibility imposed on them by law or by these By-Laws.

SECTION 2: All checks, drafts or orders for the payment of money, notes or other evidences of indebtedness issued in the name of the corporation shall be signed by such officer or officers, or agent or agents of the corporation and in such manner as shall be from time to time determined by resolution of the Board of Directors. In the absence of such determination by the Board of Directors, such instrument shall be signed by the Secretary, or Secretary and Treasurer if held by one individual, and countersigned by the President or Vice-President of the corporation.

SECTION 3: All funds of this corporation shall be deposited from time to time to the credit of the corporation in such banks, trust companies, or other depositories as the Board of Directors may direct or select.

SECTION 4: The Board of Directors may accept on behalf of the corporation any contribution, gift, bequest, or device for the general purposes or for any special purposes of this corporation.

BY-LAWS OF COEUR D'ALENE CHARTER ACADEMY, INC. - 8 -

October 9, 2014

ARTICLE IX

AMENDMENTS


SECTION 1: These By-Laws may be amended, modified, or repealed by a majority vote of all Directors present at any regular or special meeting of the Directors.

SECTION 2: Within thirty (30) days following any meeting at which these By-Laws are amended, copies of said amendments shall be made available to the Directors. Copies of the full By-Laws as amended shall be prepared annually and made available on request to the Directors not less than sixty (60) days prior to beginning of the school year of the Academy.

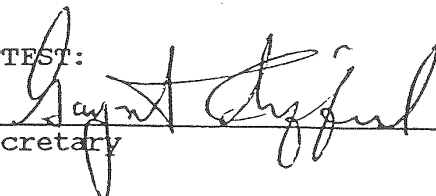
ARTICLE X

RECORDS

All books and records of the corporation may be inspected by any Director or his agent for any proper purpose and at any reasonable time.



President

ATTEST:


Secretary

October 9, 2014

Coeur d'Alene Charter Academy

Date

Board Member	Office	Term (MM/YY – MM/YY)	E-mail	Phone
Paul Franz	Chairman	11/2011 – 11/2014	paul.franz@oldcastlematerials.com	208-661-8315
C.R. Bob Nelson	Vice Chair, Secretary, Treasurer	11/2012 – 11/2015	bobandruthn@gmail.com	208-661-8674
Jennifer Brumley	Member	11/2013 – 11/2016	jen@adbattorneys.com	208-661-4208
Russ Hegelson	Member	11/2013 – 11/2016	rhelgeson@frontier.com	208-661-1454
Amy Verhaeghe	Member	10/2012 – 11/2015	hoogen@roadrunner.com	208-765-5294

October 9, 2014

PUBLIC CHARTER SCHOOL COMMISSION - PERFORMANCE FRAMEWORK

Name of School: Coeur d'Alene Charter Academy (CCA) Year Opened: 1999 Operating Term: / /14 - 6/30/17 Date Executed:

Introduction

Idaho’s charter school legislation requires each public charter school authorizer to develop a Performance Framework on which the provisions of the Performance Certificate will be based. Performance Frameworks must clearly set forth the academic and operational performance indicators, measures, and metrics that will guide the authorizer’s evaluations of each public charter school, and must contain the following:

- Indicators, measures, and metrics for student academic proficiency;
- Indicators, measures, and metrics for student academic growth;
- Indicators, measures, and metrics for college and career readiness (for high schools); and
- Indicators, measures, and metrics for board performance and stewardship, including compliance with all applicable laws, regulations and terms of the performance certificate.

The measurable performance targets contained within the framework must require, at a minimum, that each school meet applicable federal, state, and authorizer goals for student achievement. This Performance Framework was adopted by the Public Charter School Commission (PCSC) on [date] and is intended for use with non-alternative public charter schools authorized by the PCSC.

Performance Framework Structure

The Performance Framework is divided into four sections: Academic, Mission-Specific, Operational, and Financial. The Academic and Mission-Specific sections comprise the primary indicators on which most renewal or non-renewal decisions will be based. The Operational and Financial sections contribute additional indicators that will, except in cases of egregious failure to meet standards, be considered secondary.

Academic:

A high percentage (60%) of a school’s total score for the Academic & Mission Specific Accountability Designation reflects the school’s performance on a set of academic measures. These measures are the same for all non-alternative schools. The “Meets Standard” rating for each measure is designed to align closely with state minimum standards as established in Idaho’s ESEA waiver and Star Rating System.

Mission-Specific:

A significant portion (40%) of a school’s total score for the Academic & Mission Specific Accountability Designation reflects the school’s performance on a set of mission-specific measures. These measures may be academic or non-academic in nature, but must be objective and data-driven. The number and weighting of mission-specific measures should be established during one-on-one negotiations between the school and authorizer.

During their first Performance Certificate term only, schools authorized to open in or before Fall 2014 may choose to opt-out of the Mission-Specific section of the framework. Schools choosing to opt out of Mission-Specific measures for their first term agree that the weight of those measures will be placed instead on the Academic section, which then becomes the single, primary factor considered for purposes of renewal or non-renewal.

Operational:

Operational indicators comprise a secondary element for consideration during the renewal process. While each school will receive a score in the operational section, this score should not be used as the primary rationale for non-renewal unless the non-compliance with organizational expectations is severe or systemic. Particularly for a school whose academic performance meets or exceeds standards, poor results in this area are more likely to lead to a conditional renewal decision than to non-renewal.

Financial:

Financial indicators comprise a secondary element for consideration during the renewal process. While each school will receive a score in the financial section, this score should not be used as the primary rationale for non-renewal unless the school's financial state at the time of renewal is dire. Particularly for a school whose academic performance meets or exceeds standards, poor results in this area are more likely to lead to a conditional renewal decision than to non-renewal. The PCSC may also elect to renew a financially troubled school that is clearly providing a high quality education, but notify the SDE of the situation so that the payment schedule may be modified in order to safeguard taxpayer dollars.

Accountability Designations

Calculation of the percentage of eligible points earned for each school will guide the determination of that school's accountability designation: Honor, Good Standing, Remediation, or Critical. The accountability designation will, in turn, guide the PCSC's renewal or non-renewal decision-making. Measures for which a school lacks data due to factors such as grade configuration or small size will not contribute to that school's accountability designation. The PCSC will consider contextual factors affecting a school's accountability designation when making renewal or non-renewal decisions.

Honor:

Schools achieving at this level in all categories (academic, mission-specific, operational, and financial) are eligible for special recognition and will be recommended for renewal. Replication and expansion proposals are likely to succeed. The Framework places schools that earn 75-100% of the combined academic and mission-specific points possible in this accountability designation. It is possible for 5-star schools, high-range 4-star schools with solid mission-specific outcomes, and mid-range 4-star schools with strong mission-specific outcomes to receive an honor designation. Schools that fall into this point-percentage category but have poor operational and/or financial outcomes will not be eligible for an honor designation.

Good Standing:

Schools achieving at this level will be recommended for renewal; however, conditional renewal may be recommended if operational and/or financial outcomes are poor. Replication and expansion proposals will be considered. To be placed in this category, schools must receive the appropriate percentage of the combined academic and mission-specific points possible and have at least a 3-star rating. The Framework places schools that earn 55-74% of the combined academic and mission-specific points possible in this accountability designation. It is possible for 3-star or 4-star schools with solid mission-specific outcomes, or 5-star schools with poor mission-specific, financial, and/or operational outcomes to receive a good standing designation. Although 2-star schools with strong mission-specific outcomes could fall into this point-percentage range, they would not be eligible to receive a good standing designation due to their star ratings; the Framework is drafted thus in recognition of Idaho's statutory provision that the performance framework shall, at a minimum, require that each school meet applicable federal and state goals for student achievement.

Remediation:

Schools achieving at this level may be recommended for non-renewal or conditional renewal, particularly if operational and/or financial outcomes are poor. Replication and expansion proposals are unlikely to succeed. The Framework places schools that earn 31-54% of the combined academic and mission-specific points possible in this accountability designation. It is possible for 3-star schools with poor mission-specific outcomes, 2-star schools, or 1-star schools with strong mission-specific outcomes to receive a remediation designation.

Critical:

Schools achieving at this level face a strong likelihood of non-renewal, particularly if operational and/or financial outcomes are also poor. Replication and expansion proposals should not be considered. The Framework places schools that earn less than 30% of the combined academic and mission-specific points possible in this accountability designation. It is possible for 1-star schools or 2-star schools with poor mission-specific outcomes to receive a Critical designation.

October 9, 2014

COEUR D'ALENE CHARTER ACADEMY --- ACADEMIC FRAMEWORK (XXXX-XXXX data)

INDICATOR 1: STATE AND FEDERAL ACCOUNTABILITY							
Measure 1a	Is the school meeting acceptable standards according to existing state grading or rating systems?	Result (Stars)	Points Possible				Points Earned
Overall Star Rating		5	25				
	Exceeds Standard: School received five stars on the Star Rating System	4	20				
	Meets Standard: School received three or four stars on the Star Rating System	3	15				
	Does Not Meet Standard: School received two stars on the Star Rating System	2	0				
	Falls Far Below Standard: School received one star on the Star Rating System	1	0				0.00
Notes							
Measure 1b	Is the school meeting state designation expectations as set forth by state and federal accountability systems?	Result	Points Possible				Points Earned
State Designations		Reward	25				
	Exceeds Standard: School was identified as a "Reward" school.	None	15				
	Meets Standard: School does not have a designation.	Focus	0				
	Does Not Meet Standard: School was identified as a "Focus" school.	Priority	0				
	Falls Far Below Standard: School was identified as a "Priority" school.						0.00
Notes							
INDICATOR 2: STUDENT ACADEMIC PROFICIENCY							
Measure 2a	Are students achieving reading proficiency on state examinations?	Result (Percentage)	Points Possible	Possible in this Range	Percentile Targets	Percentile Points	Points Earned
ISAT / SBA % Proficiency Reading			57-75	18	90-100	11	0.00
	Exceeds Standard: 90% or more of students met or exceeded proficiency.		38-56	18	65-89	25	0.00
	Meets Standard: Between 65-89% of students met or exceeded proficiency.		20-37	18	41-64	24	0.00
	Does Not Meet Standard: Between 41-64% of students met or exceeded proficiency.		0-19	19	1-40	40	0.00
	Falls Far Below Standard: Fewer than 41% of students met or exceeded proficiency.						0.00
Notes							
Measure 2b	Are students achieving math proficiency on state examinations?	Result (Percentage)	Points Possible	Possible in this Range	Percentile Targets	Percentile Points	Points Earned
ISAT / SBA % Proficiency Math			57-75	18	90-100	11	0.00
	Exceeds Standard: 90% or more of students met or exceeded proficiency.		38-56	18	65-89	25	0.00
	Meets Standard: Between 65-89% of students met or exceeded proficiency.		20-37	18	41-64	24	0.00
	Does Not Meet Standard: Between 41-64% of students met or exceeded proficiency.		0-19	19	1-40	40	0.00
	Falls Far Below Standard: Fewer than 41% of students met or exceeded proficiency.						0.00
Notes							

Measure	Indicator	Result (Percentage)	Points Possible	Possible in this Range	Percentile Targets	Points Earned
Measure 2c ISAT / SBA % Proficiency Language Arts	Are students achieving language proficiency on state examinations?					
	Exceeds Standard: 90% or more of students met or exceeded proficiency.		57-75	18	90-100	0.00
	Meets Standard: Between 65-89% of students met or exceeded proficiency.		38-56	18	65-89	0.00
	Does Not Meet Standard: Between 41-64% of students met or exceeded proficiency.		20-37	18	41-64	0.00
	Falls Far Below Standard: Fewer than 41% of students met or exceeded proficiency.		0-19	19	1-40	0.00
0.00						
Notes						
INDICATOR 3: STUDENT ACADEMIC GROWTH						
Measure 3a Criterion-Referenced Growth in Reading	Are students making adequate annual academic growth to achieve proficiency in reading with 3 years or by 10th grade?					
	Exceeds Standard: At least 85% of students are making adequate academic growth.		76-100	25	85-100	0.00
	Meets Standard: Between 70-84% of students are making adequate academic growth.		51-75	25	70-84	0.00
	Does Not Meet Standard: Between 50-69% of students are making adequate academic growth.		26-50	25	50-69	0.00
	Falls Far Below Standard: Fewer than 50% of students are making adequate academic growth.		0-25	25	1-49	0.00
0.00						
Notes						
Measure 3b Criterion-Referenced Growth in Math	Are students making adequate annual academic growth to achieve math proficiency within 3 years or by 10th grade?					
	Exceeds Standard: At least 85% of students are making adequate academic growth.		76-100	25	85-100	0.00
	Meets Standard: Between 70-84% of students are making adequate academic growth.		51-75	25	70-84	0.00
	Does Not Meet Standard: Between 50-69% of students are making adequate academic growth.		26-50	25	50-69	0.00
	Falls Far Below Standard: Fewer than 50% of students are making adequate academic growth.		0-25	25	1-49	0.00
0.00						
Notes						
Measure 3c Criterion-Referenced Growth in Language	Are students making adequate annual academic growth to achieve language proficiency within 3 years or by 10th grade?					
	Exceeds Standard: At least 85% of students are making adequate academic growth.		76-100	25	85-100	0.00
	Meets Standard: Between 70-84% of students are making adequate academic growth.		51-75	25	70-84	0.00
	Does Not Meet Standard: Between 50-69% of students are making adequate academic growth.		26-50	25	50-69	0.00
	Falls Far Below Standard: Fewer than 50% of students are making adequate academic growth.		0-25	25	1-49	0.00
0.00						
Notes						

October 9, 2014

COEUR D'ALENE CHARTER ACADEMY --- ACADEMIC FRAMEWORK (XXXX-XXXX data)

		Result (Percentage)	Points Possible	Possible in this Range	Percentile Targets	Percentile Points	Points Earned
Measure 3d Norm-Referenced Growth in Reading	Are students making expected annual academic growth in reading compared to their academic peers?						
	Exceeds Standard: The school's Median SGP in reading falls between the 66 th and 99 th percentile.		57-75	18	66-99	34	0.00
	Meets Standard: The school's Median SGP in reading falls between the 43 rd and 65 th percentile.		38-56	18	43-65	23	0.00
	Does Not Meet Standard: The school's Median SGP in reading falls between the 30 th and 42 th percentile.		20-37	18	30-42	13	0.00
	Falls Far Below Standard: The school's Median SGP in reading falls below the 30 th percentile.		0-19	19	1-29	29	0.00
Notes						0.00	

		Result (Percentage)	Points Possible	Possible in this Range	Percentile Targets	Percentile Points	Points Earned
Measure 3e Norm-Referenced Growth in Math	Are students making expected annual academic growth in math compared to their academic peers?						
	Exceeds Standard: The school's Median SGP in math falls between the 66 th and 99 th percentile.		57-75	18	66-99	34	0.00
	Meets Standard: The school's Median SGP in math falls between the 43 rd and 65 th percentile.		38-56	18	43-65	23	0.00
	Does Not Meet Standard: The school's Median SGP in math falls between the 30 th and 42 th percentile.		20-37	18	30-42	13	0.00
	Falls Far Below Standard: The school's Median SGP in math falls below the 30 th percentile.		0-19	19	1-29	29	0.00
Notes						0.00	

		Result (Percentage)	Points Possible	Possible in this Range	Percentile Targets	Percentile Points	Points Earned
Measure 3f Norm-Referenced Growth in Language	Are students making expected annual academic growth in language compared to their academic peers?						
	Exceeds Standard: The school's Median SGP in language arts falls between the 66 th and 99 th percentile.		57-75	18	66-99	34	0.00
	Meets Standard: The school's Median SGP in language arts falls between the 43 rd and 65 th percentile.		38-56	18	43-65	23	0.00
	Does Not Meet Standard: The school's Median SGP in language arts falls between the 30 th and 42 th percentile.		20-37	18	30-42	13	0.00
	Falls Far Below Standard: The school's Median SGP in language arts falls below the 30 th percentile.		0-19	19	1-29	29	0.00
Notes						0.00	

		Result (Percentage)	Points Possible	Possible in this Range	Percentile Targets	Percentile Points	Points Earned
Measure 3g Subgroup Growth Combined Subjects	Is the school increasing subgroup academic performance over time?						
	Exceeds Standard: School earned at least 70% of possible points in SRS Accountability Area 3.		76-100	25	70-100	31	0.00
	Meets Standard: School earned 45-69% of possible points in SRS Accountability Area 3.		51-75	25	45-69	25	0.00
	Does Not Meet Standard: School earned 31-44% of possible points in SRS Accountability Area 3.		26-50	25	31-44	14	0.00
	Falls Far Below Standard: School earned fewer than 30% of possible points in SRS Accountability Area 3.		0-25	25	1-30	30	0.00
Notes						0.00	

INDICATOR 4: COLLEGE AND CAREER READINESS							
Measure 4a Advanced Opportunity Coursework	Are students participating successfully in advance opportunity coursework? Exceeds Standard: School earned 5 points in SRS Post-Secondary Content Area: Advanced Opportunity Meets Standard: School earned 3-4 points in SRS Post-Secondary Content Area: Advanced Opportunity Does Not Meet Standard: School earned 2 points in SRS Post-Secondary Content Area: Advanced Opportunity Falls Far Below Standard: School earned 1 or fewer points in SRS Post-Secondary Content Area: Adv Oppty	Result	Points Possible	Points Earned			
		5	50				
		3-4	30				
		2	10				
		1	0				
Notes				0.00			
Measure 4b1 College Entrance Exam Results	Does students' performance on college entrance exams reflect college readiness? Exceeds Standard: Effective in 2013-14, at least 35% of students met or exceeded the college readiness benchmark on an entrance or placement exam. Meets Standard: Effective in 2013-14, between 25-34% of students met or exceeded the college readiness benchmark on an entrance or placement exam.) Does Not Meet Standard: Effective in 2013-14, between 20-24% of students met or exceeded the college readiness benchmark on an entrance or placement exam.) Falls Far Below Standard: Effective in 2013-14, fewer than 20% of students met or exceeded the college readiness benchmark on an entrance or placement exam.	Result	Points Possible	Points Earned			
		5	50				
		3-4	30				
		2	10				
		1	0				
Notes				0.00			
Measure 4b2 College Entrance Exam Results	Does students' performance on college entrance exams reflect college readiness? Exceeds Standard: Effective in 2014-15 and thereafter, at least 45% of students met or exceeded the college readiness benchmark on an entrance or placement exam. Meets Standard: Effective in 2014-15 and thereafter, between 35-44% of students met or exceeded the college readiness benchmark on an entrance or placement exam. Does Not Meet Standard: Effective in 2014-15 and thereafter, between 30-34% of students met or exceeded the college readiness benchmark on an entrance or placement exam. Falls Far Below Standard: Effective in 2014-15 and thereafter, fewer than 30% of students met or exceeded the college readiness benchmark on an entrance or placement exam.	Result	Points Possible	Points Earned			
		5	50				
		3-4	30				
		2	10				
		1	0				
Notes				0.00			
Measure 4c Graduation Rate	Are students graduating from high school? Exceeds Standard: At least 90% of students graduated from high school. Meets Standard: 81-89% of students graduated from high school. Does Not Meet Standard: 71%-80% of students graduated from high school. Falls Far Below Standard: Fewer than 70% of students graduated from high school.	Result (Percentage)	Possible Overall	Possible in this Range	Percentile Targets	Percentile Points	Points Earned
			39-50	12	90-100	11	0.00
			26-38	13	81-89	9	0.00
			14-26	13	71-80	10	0.00
			0-13	13	1-70	70	0.00
Notes							0.00

MISSION-SPECIFIC GOALS		Result	Points Possible	Points Earned
Measure 1	Is the school ***?			
	<p>Exceeds Standard:</p> <p>Meets Standard:</p> <p>Does Not Meet Standard:</p> <p>Falls Far Below Standard:</p>			0.00
Notes	<p>Coeur d'Alene Charter Academy (CCA) has elected to opt out of Mission-Specific measures for the initial Performance Certificate term ending June 30, 2017. CCA acknowledges and agrees that the weight that would have been placed on the Mission-Specific section of this Framework will be placed instead on the Academic section of this Framework, which therefore becomes the single, primary factor considered for purposes of renewal or non-renewal. CCA further acknowledges and agrees that, if the Certificate is renewed effective July 1, 2017, Mission-Specific measures must be included in the renewal Certificate at that time. CCA has been advised to spend the initial Certificate term developing and testing Mission-Specific measures for future use.</p>			

INDICATOR 1: EDUCATIONAL PROGRAM			
Measure 1a Implementation of Educational Program	Is the school implementing the material terms of the educational program as defined in the performance certificate? Meets Standard: The school implements the material terms of the mission, vision, and educational program in all material respects and the implementation of the educational program reflects the essential elements outlined in the performance certificate, or the school has gained approval for a charter modification to the material terms. Does Not Meet Standard: School has deviated from the material terms of the mission, vision, and essential elements of the educational program as described in the performance certificate, without approval for a charter modification, such that the program provided differs substantially from the program described in the charter and performance certificate.	Result	Points Possible
			25
			0
			0.00
Notes			
Measure 1b Education Requirements	Is the school complying with applicable education requirements? Exceeds Standard: The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to education requirements, including but not limited to: Instructional time requirements, graduation and promotion requirements, content standards including the Common Core State Standards, the Idaho State Standards, State assessments, and implementation of mandated programming related to state or federal funding. Meets Standard: The school has exhibited non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the education requirements; however, matters of non-compliance are minor and quickly remedied, with documentation, by the governing board. Does Not Meet Standard: The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to education requirements; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.	Result	Points Possible
			25
			15
			0
			0.00
Notes			
Measure 1c Students with Disabilities	Is the school protecting the rights of students with disabilities? Exceeds Standard: The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to the treatment of students with identified disabilities and those suspected of having a disability, including but not limited to: Equitable access and opportunity to enroll; identification and referral; appropriate development and implementation of IEPs and Section 504 plans; operational compliance, including provision of services in the LRE and appropriate inclusion in the school's academic program, assessments, and extracurricular activities; discipline, including due process protections, manifestation determinations, and behavioral intervention plans; access to the school's facility and program; appropriate use of all available, applicable funding. Meets Standard: The school largely exhibits compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of students with identified disabilities and those suspected of having a disability. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board. Does Not Meet Standard: The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to the treatment of students with identified disabilities and those suspected of having a disability; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.	Result	Points Possible
			25
			15
			0
			0.00
Notes			

		Result	Points Possible	Points Earned
Measure 1d English Language Learners	Is the school protecting the rights of English Language Learner (ELL) students?			
	Exceeds Standard: The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to requirements regarding ELLs, including but not limited to: Equitable access and opportunity to enroll; required policies related to the service of ELL students; compliance with native language communication requirements; proper steps for identification of students in need of ELL services; appropriate and equitable delivery of services to identified students; appropriate accommodations on assessments; exiting of students from ELL services; and ongoing monitoring of exited students. Matters of non-compliance, if any, are minor and quickly remedied, with documentation, by the governing board.		25	
	Meets Standard: The school has exhibited non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of ELL students; however, matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.		15	
	Does Not Meet Standard: The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to requirements regarding ELLs; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.		0	
				0.00
Notes				
INDICATOR 2: FINANCIAL MANAGEMENT AND OVERSIGHT				
Measure 2a Financial Reporting and Compliance	Is the school meeting financial reporting and compliance requirements?			
	Exceeds Standard: The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial reporting requirements, including but not limited to: Complete and on-time submission of financial reports including annual budget, revised budgets (if applicable), periodic financial reports as required by the PCSC, and any reporting requirements if the board contracts with and Education Service Provider; on-time submission and completion of the annual independent audit and corrective action plans (if applicable); and all reporting requirements related to the use of public funds.		25	
	Meets Standard: The school largely exhibits compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to financial reporting requirements. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.		15	
	Does Not Meet Standard: The school exhibits frequent and/or significant failure to comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial reporting requirements; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.		0	
				0.00
Notes				
Measure 2b GAAP	Is the school following Generally Accepted Accounting Principles (GAAP)?			
	Meets Standard: The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit, including but not limited to: An unqualified audit opinion; an audit devoid of significant findings and conditions, material weaknesses, or significant internal control weaknesses; and an audit that does not include a going concern disclosure in the notes or an explanatory paragraph within the audit report.		25	
	Does Not Meet Standard: The school exhibits failure to comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audits; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.		0	
Notes				

GOVERNANCE AND REPORTING		Result	Points Possible	Points Earned
Measure 3a Governance Requirements	Is the school complying with governance requirements?			
	Exceeds Standard: The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to governance by its board, including but not limited to: board policies; board bylaws; state open meetings law; code of ethics; conflicts of interest; board composition; and compensation for attendance at meetings.		25	
	Meets Standard: The school largely exhibits compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to governance by its board. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.		15	
	Does Not Meet Standard: The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to governance by its board; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.		0	
Notes				0.00
Measure 3b Reporting Requirements	Is the school complying with reporting requirements?			
	Exceeds Standard: The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, and/or federal authorities, including but not limited to: accountability tracking; attendance and enrollment reporting; compliance and oversight; additional information requested by the authorizer.		25	
	Meets Standard: The school largely exhibits compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, and/or federal authorities. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.		15	
	Does Not Meet Standard: The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, and/or federal authorities; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.		0	
Notes				0.00
INDICATOR 4: STUDENTS AND EMPLOYEES		Result	Points Possible	Points Earned
Measure 4a Student Rights	Is the school protecting the rights of all students?			
	Exceeds Standard: The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to the rights of students, including but not limited to: policies and practices related to recruitment and enrollment; the collection and protection of student information; due process protections, privacy, civil rights, and student liberties requirements; conduct of discipline.		25	
	Meets Standard: The school largely exhibits compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the rights of students. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.		15	
	Does Not Meet Standard: The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to the rights of students; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.		0	
Notes				0.00

Measure 4b Credentialing	<p>Is the school meeting teacher and other staff credentialing requirements?</p> <p>Exceeds Standard: The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to state and federal certification requirements.</p> <p>Meets Standard: The school largely exhibits compliance with applicable laws, rules, regulations, or requirements of the performance certificate relating to state and federal certification requirements. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p>Does Not Meet Standard: The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to state and federal certification requirements; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	Result	Points Possible	Points Earned
			25	
			15	
			0	
				<hr/> 0.00
Notes				
Measure 4c Employee Rights	<p>Is the school complying with laws regarding employee rights?</p> <p>Exceeds Standard: The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to employment considerations, including those relating to the Family Medical Leave Act, the Americans with Disabilities Act, and employment contracts.</p> <p>Meets Standard: The school largely exhibits compliance with applicable laws, rules, regulations, or requirements of the performance certificate relating to employment considerations or employee rights. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p>Does Not Meet Standard: The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to employment considerations; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	Result	Points Possible	Points Earned
			25	
			15	
			0	
				<hr/> 0.00
Notes				
Measure 4d Background Checks	<p>Is the school completing required background checks?</p> <p>Exceeds Standard: The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to background checks of all applicable individuals.</p> <p>Meets Standard: The school largely exhibits compliance with applicable laws, rules, regulations, or requirements of the performance certificate relating to background checks of all applicable individuals. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p>Does Not Meet Standard: The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to background checks of all applicable individuals; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	Result	Points Possible	Points Earned
			25	
			15	
			0	
				<hr/> 0.00
Notes				

INDICATOR 5: SCHOOL ENVIRONMENT		Result	Points Possible	Points Earned
Measure 5a Facilities and Transportation	Is the school complying with facilities and transportation requirements?			
	Exceeds Standard: The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to the school facilities, grounds, and transportation, including but not limited to: American's with Disabilities Act, fire inspections and related records, viable certificate of occupancy or other required building use authorization, documentation of requisite insurance coverage, and student transportation.		25	
	Meets Standard: The school largely exhibits compliance with applicable laws, rules, regulations, or requirements of the performance certificate relating to the school facilities, grounds, or transportation. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.		15	
	Does Not Meet Standard: The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to the school facilities, grounds, and transportation; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.		0	
Notes				0.00
Measure 5b Health and Safety	Is the school complying with health and safety requirements?			
	Exceeds Standard: The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to safety and the provision of health-related services.		25	
	Meets Standard: The school largely exhibits compliance with applicable laws, rules, regulations, or requirements of the performance certificate relating to safety or the provision of health-related services. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.		15	
	Does Not Meet Standard: The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to safety and the provision of health-related services; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.		0	
Notes				0.00
Measure 5c Information Handling	Is the school handling information appropriately?			
	Exceeds Standard: The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to the handling of information, including but not limited to: maintaining the security of and providing access to student records under the Family Educational Rights and Privacy Act and other applicable authorities; accessing documents maintained by the school under the state's Freedom of Information law and other applicable authorities; Transferring of student records; proper and secure maintenance of testing materials.		25	
	Meets Standard: The school largely exhibits compliance with applicable laws, rules, regulations, or requirements of the performance certificate relating to the handling of information. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.		15	
	Does Not Meet Standard: The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to the handling of information; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.		0	
Notes				0.00

ADDITIONAL OBLIGATIONS		Result	Points Possible	Points Earned
Measure 6a Additional Obligations	<p>Is the school complying with all other obligations?</p> <p>Meets Standard: The school materially complies with all other material legal, statutory, regulatory, or contractual requirements contained in its charter contract that are not otherwise explicitly stated herein, including but not limited to requirements from the following sources: revisions to state charter law; and requirements of the State Department of Education. Matters of non-compliance, if any, are minor and quickly remedied, with documentation, by the governing board.</p> <p>Does Not Meet Standard: The school exhibits frequent and/or significant failure to materially comply with with all other material legal, statutory, regulatory, or contractual requirements contained in its charter contract that are not otherwise explicitly stated here; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>		25	
Notes			0	0.00

INDICATOR 1: NEAR-TERM MEASURES			
Measure 1a Current Ratio	<p>Current Ratio: Current Assets divided by Current Liabilities</p> <p>Meets Standard: Current Ratio is greater than or equal to 1.1 OR Current Ratio is between 1.0 and 1.1 and one-year trend is positive (current year ratio is higher than last year's). <i>Note: For schools in their first or second year of operation, the current ratio must be greater than or equal to 1.1.</i></p> <p>Does Not Meet Standard: Current Ratio is between 0.9 and 1.0 or equalis 1.0 OR Current Ratio is between 1.0 and 1.1 and one-year trend is negative.</p> <p>Falls Far Below Standard: Current ratio is less than or equal to 0.9.</p>	Result	Points Possible
			Points Earned
			50
			10
			0
			<u>0.00</u>
Notes			
Measure 1b Unrestricted Days Cash	<p>Unrestricted Days Cash: Unrestricted Cash divided by (Total Expenses minus Depreciation Expense / 365)</p> <p>Meets Standard: 60 Days Cash OR Between 30 and 60 Days Cash and one-year trend is positive. <i>Note: Schools in their first or second year of operation must have a minimum of 30 Days Cash.</i></p> <p>Does Note Meet Standard: Days Cash is between 15-30 days OR Days Cash is between 30-60 days and one-year trend is negative.</p> <p>Falls Far Below Standard: Fewer than 15 Days Cash.</p>	Result	Points Possible
			Points Earned
			50
			10
			0
			<u>0.00</u>
Notes			
Measure 1c Enrollment Variance	<p>Enrollment Variance: Actual Enrollment divided by Enrollment Projection in Charter School Board-Approved Budget</p> <p>Meets Standard: Enrollment Variance equals or exceeds 95 percent in the most recent year.</p> <p>Does Not Meet Standard: Enrollment Variance is between 85-95 percent in the most recent year.</p> <p>Falls Far Below Standard: Enrollment Variance is less than 85 percent in the most recent year.</p>	Result	Points Possible
			Points Earned
			50
			30
			0
			<u>0.00</u>
Notes			
Measure 1d Default	<p>Default</p> <p>Meets Standard: School is not in default of loan covenant(s) and/ore is not delinquent with debt service payments.</p> <p>Does Not Meet Standard: Not applicable</p> <p>Falls Far Below Standard: School is in default of loan covenant(s) and/or is delinquent with debt service payments.</p>	Result	Points Possible
			Points Earned
			50
			0
			<u>0.00</u>
Notes			

October 9, 2014

COEUR D'ALENE CHARTER ACADEMY --- FINANCIAL FRAMEWORK

INDICATOR 2: SUSTAINABILITY MEASURES					
Measure 2a Total Margin and Aggregated 3-Year Total Margin	Total Margin: Net Income divided by Total Revenue AND Aggregated Total Margin: Total 3-Year Net Income divided by Total 3-Year Revenues Meets Standard: Aggregated 3-year Total Margin is positive and the most recent year Total Margin is positive OR Aggregated 3-Year Total Margin is greater than -1.5 percent, the trend is positive for the last two years, and the most recent year Total Margin is positive. <i>Note: For schools in their first or second year of operation, the cumulative Total Margin must be positive.</i> Does Not Meet Standard: Aggregated 3-Year Total Margin is greater than -1.5 percent, but trend does not "Meet Standard" Falls Far Below Standard: Aggregated 3-Year Total Margin is less than or equal to -1.5 percent OR The most recent year Total Margin is less than -10 percent.	Result	Points Possible	Points Earned	
			50		
			10		
			0		0.00
Notes					
Measure 2b Debt to Asset Ratio	Debt to Asset Ratio: Total Liabilities divided by Total Assets Meets Standard: Debt to Asset Ratio is less than 0.9 Does Not Meet Standard: Debt to Asset Ratio is between 0.9 and 1.0 Falls Far Below Standard: Debt to Asset Ratio is greater than 1.0	Result	Points Possible	Points Earned	
			50		
			30		
			0		0.00
Notes					
Measure 2c Cash Flow	Cash Flow: Multi-Year Cash Flow = Year 3 Total Cash - Year 1 Total Cash AND One-Year Cash Flow = Year 2 Total Cash - Year 1 Total Cash Meets Standard (in one of two ways): Multi-Year Cumulative Cash Flow is positive and Cash Flow is positive each year OR Multi-Year Cumulative Cash Flow is positive, Cash Flow is positive in one of two years, and Cash Flow in the most recent year is positive. <i>Note: Schools in their first or second year of operation must have positive cash flow.</i> Does Not Meet Standard: Multi-Year Cumulative Cash Flow is positive, but trend does not "Meet Standard" Falls Far Below Standard: Multi-Year Cumulative Cash Flow is negative	Result	Points Possible	Points Earned	
			0		
			50		
			30		
			0		0.00
Notes					
Measure 2d Debt Service Coverage Ratio	Debt Service Coverage Ratio: (Net Income + Depreciation + Interest Expense)/(Annual Principal, Interest, and Lease Payments) Meets Standard: Debt Service Coverage Ratio is equal to or exceeds 1.1 Does Not Meet Standard: Debt Service Coverage Ratio is less than 1.1 Falls Far Below Standard: Not Applicable	Result	Points Possible	Points Earned	
			50		
			0		
					0.00
Notes					

October 9, 2014

COUER D'ALENE CHARTER ACADEMY --- PERFORMANCE FRAMEWORK SCORING

ACADEMIC	Measure	Possible Elem / MS Points	% of Total Points	POINTS EARNED	Possible HS Points	% of Total Points	POINTS EARNED
State/Federal Accountability	1a	25	3%	0.00	25	2%	0.00
	1b	25	3%	0.00	25	2%	0.00
Proficiency	2a	75	8%	0.00	75	7%	0.00
	2b	75	8%	0.00	75	7%	0.00
	2c	75	8%	0.00	75	7%	0.00
Growth	3a	100	11%	0.00	100	10%	0.00
	3b	100	11%	0.00	100	10%	0.00
	3c	100	11%	0.00	100	10%	0.00
	3d	75	8%	0.00	75	7%	0.00
	3e	75	8%	0.00	75	7%	0.00
	3f	75	8%	0.00	75	7%	0.00
	3g	100	11%	0.00	100	10%	0.00
College & Career Readiness	4a				50	5%	0.00
	4b1 / 4b2				50	5%	0.00
	4c				50	5%	0.00
Total Possible Academic Points		900	100%		1050	100%	
- Points from Non-Applicable							
Total Possible Academic Points for This School		900			1050		
Total Academic Points Received				0.00			0.00
% of Possible Academic Points for This School				0.00%			0.00%

MISSION-SPECIFIC	Measure	Possible Points	% of Total Points	POINTS EARNED	Possible Points	% of Total Points	POINTS EARNED
<p>Coeur d'Alene Charter Academy (CCA) has elected to opt out of Mission-Specific measures for the initial Performance Certificate term ending June 30, 2017. CCA acknowledges and agrees that the weight that would have been placed on the Mission-Specific section of this Framework will be placed instead on the Academic section of this Framework, which therefore becomes the single, primary factor considered for purposes of renewal or non-renewal. CCA further acknowledges and agrees that, if the Certificate is renewed effective July 1, 2017, Mission-Specific measures must be included in the renewal Certificate at that time. CCA has been advised to spend the initial Certificate term developing and testing Mission-Specific measures for future use.</p>							
Total Possible Mission-Specific Points		0	0%		0	0%	
Total Mission-Specific Points Received				0.00			0.00
% of Possible Mission-Specific Points Received				N/A			N/A
TOTAL POSSIBLE ACADEMIC & MISSION-SPECIFIC POINTS		900			1050		
TOTAL POINTS RECEIVED				0.00			0.00
% OF POSSIBLE ACADEMIC & MISSION-SPECIFIC POINTS				0.00%			0.00%

OPERATIONAL	Measure	Points Possible	% of Total Points	Points Earned
Educational Program	1a	25	6%	0.00
	1b	25	6%	0.00
	1c	25	6%	0.00
	1d	25	6%	0.00
Financial Management & Oversight	2a	25	6%	0.00
	2b	25	6%	0.00
Governance & Reporting	3a	25	6%	0.00
	3b	25	6%	0.00
Students & Employees	4a	25	6%	0.00
	4b	25	6%	0.00
	4c	25	6%	0.00
	4d	25	6%	0.00
School Environment	5a	25	6%	0.00
	5b	25	6%	0.00
	5c	25	6%	0.00
Additional Obligations	6a	25	6%	0.00
TOTAL OPERATIONAL POINTS		400	100%	0.00
% OF POSSIBLE OPERATIONAL POINTS				0.00%

FINANCIAL	Measure	Points Possible	% of Total Points	Points Earned
Near-Term Measures	1a	50	13%	0.00
	1b	50	13%	0.00
	1c	50	13%	0.00
	1d	50	13%	0.00
Sustainability Measures	2a	50	13%	0.00
	2b	50	13%	0.00
	2c	50	13%	0.00
	2d	50	13%	0.00
TOTAL FINANCIAL POINTS		400	100%	0.00
% OF POSSIBLE FINANCIAL POINTS				0.00%

October 9, 2014

COUER D'ALENE CHARTER ACADEMY --- PERFORMANCE FRAMEWORK SCORING

ACCOUNTABILITY DESIGNATION	Academic & Mission-Specific		Operational		Financial	
	Range	% of Points Possible Earned	Range	% of Points Possible Earned	Range	% of Points Possible Earned
<p>Honor Schools achieving at this level in all categories are eligible for special recognition and will be recommended for renewal. Replication and expansion proposals are likely to succeed.</p>	75% - 100% of points possible		90% - 100% of points possible		85% - 100% of points possible	
<p>Good Standing Schools achieving at this level in Academic & Mission-Specific will be recommended for renewal; however, conditional renewal may be recommended if Operational and/or Financial outcomes are poor. Replication and expansion proposals will be considered. To be placed in this category for Academic & Mission-Specific, schools must receive the appropriate percentage of points and have at least a Three Star Rating.</p>	55% - 74% of points possible		80% - 89% of points possible		65% - 84% of points possible	
<p>Remediation Schools achieving at this level in Academic & Mission-Specific may be recommended for non-renewal or conditional renewal, particularly if Operational and/or Financial outcomes are also poor. Replication and expansion proposals are unlikely to succeed.</p>	31% - 54% of points possible		61% - 79% of points possible		46% - 64% of points possible	
<p>Critical Schools achieving at this level in Academic & Mission-Specific level face a strong likelihood of non-renewal, particularly if Operational and/or Financial outcomes are also poor. Replication and expansion proposals should not be considered.</p>	0% - 30% of points possible		0% - 60% of points possible		0% - 45% of points possible	

Section I: (Reserved for General Governing Policies & Procedures)

Section II: Oversight Policies and Procedures

A. Submission of Meeting Materials (Adopted June 17, 2014)

1. **Regular Meeting Materials Deadline:** Materials to be considered at a regular meeting of the Public Charter School Commission (PCSC) must be received by the PCSC office no later than thirty (30) days prior to the meeting date. Additional or revised materials will be received after this deadline only upon the specific direction of PCSC staff.
2. **Fiscal Materials Deadline:** Updated materials related to fiscal information specifically requested by PCSC staff must be received by the PCSC office no later than 8:00 a.m. three (3) business days prior to a regular meeting date. This provision notwithstanding, fiscal information must also be provided in accordance with the 30-day deadline.
3. **Special Meeting Materials Deadline:** Materials to be considered at a special meeting of the PCSC must be received by the PCSC office no later than 48 hours prior to the meeting time. Additional or revised materials will be received after this deadline only upon the specific direction of PCSC staff.
4. **Meeting Materials Format:** Meeting materials must be submitted electronically via electronic mail, web-based file-sharing services, or portable data storage device. Documents must be combined into the smallest possible number of files and be submitted in Word, Excel, or Adobe PDF. Materials submitted in hard copy or as more than ten (10) separate electronic files will not be accepted, except in rare cases as specifically directed, in advance, by PCSC staff.
5. **Additional Materials and Handouts:** No additional materials or handouts will be accepted at PCSC meetings. Rare exceptions will be made only as specifically directed by the Chairman.
6. **Audio/Visual Presentations:** Audio/visual presentation files must be submitted one (1) week prior to a regular meeting or 48 hours prior to a special meeting. Such files must be submitted to the PCSC office via electronic mail, web-based file-sharing services, or portable data storage device, and will be made available to presenters at the meeting site using PCSC computer and projection equipment.

B. New and Transfer Charter Petitions (Adopted June 17, 2014)

1. Petition Consideration Timeline

- a. The PCSC shall consider new and transfer charter school petitions on a timeline in compliance with I.C. § 33-5205.
- b. New and transfer charter petitions shall be considered only at regularly scheduled PCSC meetings.
- c. The PCSC shall hold an initial hearing to consider the merits of the petition within 75 days after a petition is “considered received” as defined in IDAPA 08.03.01.300.04.

2. Standards for Petition Approval

- a. In order to be eligible for approval, a charter petition must score at least a 2 on every indicator on the Petition Evaluation Rubric (PER). The PER shall be available to charter petitioners in advance of petition submission.
- b. Consideration shall be given to indicators receiving a score of 3 and thereby influencing the total points earned to demonstrate the overall strength of the petition, but such indicators shall not overrule Section II.B.2.a of this policy.
- c. Petitions shall be scored against the PER by PCSC staff in advance of the PCSC’s consideration of the petition. The PCSC may, at its discretion and by formal motion, modify the PER ratings recommended by PCSC staff.
- d. The PCSC may approve a new or transfer charter petition contingent upon specific revisions that the petitioners are directed to make to PCSC staff’s satisfaction. The PCSC’s written notice of approval shall not be issued until the revisions are approved by PCSC staff. If not finalized by written notice, the PCSC’s contingent approval shall expire effective at 8:00 a.m. Mountain Time on the date of the PCSC’s next regularly scheduled meeting.

3. Petition Evaluation Process

- a. Petitions shall be submitted electronically via electronic mail, web-based file-sharing services, or portable data storage device. Documents must be combined into no more than two (2) files, one comprising the body of the petition and the other the combined appendices. The body of the petition must be submitted in Microsoft Word format.
- b. Upon initial submission to the PCSC office, petitions shall be evaluated using the PER. Results shall be provided to the petitioning group within 30 days.

3. Petition Evaluation Process (continued)

- c. One (1) petition revision shall be accepted by PCSC staff prior to the initial PCSC hearing, provided it is received no later than the meeting materials submission deadline described in Section II.A.1 of this policy.
 - i. Revised petitions shall show all changes in legislative format (see [The Idaho Rule Writer's Manual](#), section II.4, pg. 36), with the exception of changes to budget spreadsheets and PCSC templates. The "track changes" feature in Word shall not be considered an acceptable substitute for legislative format.
 - ii. Revised petitions shall clearly show the submission date of the revision on the title page.
 - iii. Petition revisions shall be submitted in accordance with Section II.B.3.a of this policy. The entire petition, including appendices, must be submitted with each revision.
 - iv. Petition revisions submitted out of compliance with this section shall be returned to the petitioners without further review.
 - v. Petition revisions that fail to substantially address concerns previously cited by the PCSC and PCSC staff shall be returned to the petitioners without further review.
 - vi. Petition revisions that are returned without review in accordance with this policy may be resubmitted, with relevant corrections made, within the initial deadlines imposed by this policy.
- d. The most recent, complete petition revision in the possession of PCSC staff by close of business (5:00 p.m. Mountain Time) on the meeting materials submission deadline will be the version provided to the PCSC.
- e. The petition revision provided to the PCSC shall be accompanied by a PER updated to reflect the merits of that revision. The petitioning group shall also be provided with the updated PER results.
- f. Additional revisions or supplementary documents submitted separately from the petition and/or after the materials submission deadline shall not be considered, except in rare cases by advance permission of PCSC staff. Public comment on the petition is excluded from this provision.
- g. If, at the initial hearing, a decision regarding a petition is delayed, one (1) revision will be accepted by PCSC staff prior to the second PCSC hearing. If, in the opinion of PCSC staff, the revision demonstrates clear effort to resolve all previously identified concerns but still does not score all 2's or better on the PER, primarily for reasons beyond the petitioners' control, PCSC staff may offer the option of one (1) additional revision to the relevant section(s) of the petition, provided it is received no later than the meeting materials submission deadline and in accordance with Section II.B.3.c.i-iii of this policy.

C. Proposed Charter or Performance Certificate Amendments (Adopted February 13, 2014)

1. Proposed Charter or Performance Certificate Amendment Consideration Timeline

- a. The PCSC will consider proposed amendments to a school's charter or performance certificate on a timeline in compliance with IDAPA 08.02.04.302.03.
 - i. Proposed amendments, other than those deemed appropriate for administrative approval per item (c.) of this section, must be submitted according to the meeting materials deadlines outlined II.A.
- b. In accordance with IDAPA 08.02.04.302.03, the PCSC delegates to the Public Charter School Commission Director authority to approve minor revisions to a school's charter or performance certificate.
- c. Pursuant to I.C. §33-5206(8), proposals to increase enrollment by 10% or more of the public charter school's approved enrollment cap shall be considered by the PCSC during a public hearing.

2. Standards for Charter Amendment Approval

- a. When proposed charter amendments are closely aligned to a section of the Petition Evaluation Rubric (PER), PCSC staff will use the PER to evaluate the proposed charter amendment and make recommendations to the PCSC.
 - i. Proposed charter amendments that score at least a 2 on every relevant indicator on the Petition Evaluation Rubric (PER) are most likely to be recommended for approval. The PER will be available to charter holders in advance of amendment submission.
- b. Proposed charter amendments shall be scored against the PER by PCSC staff in advance of consideration of the proposed charter amendments.

3. Proposed Charter or Performance Certificate Amendment Process

- a. Proposed charter or performance certificate amendments shall be submitted electronically via electronic mail, web-based file-sharing services, or portable data storage device.
- b. Proposed charter or performance certificate amendments shall be accompanied by a cover letter explaining the nature of and rationale for the proposed amendment. Supporting documentation, including budgets, shall be provided when relevant.

3. Proposed Charter or Performance Certificate Amendment Process (continued)

- c. Documents associated with a proposed charter or performance certificate amendment must be combined into no more than two (2) files, one comprising the section(s) of the charter or performance certificate to be amended and the other comprising the cover letter and documentation described in Section II.C.3.b of this policy. The charter or excerpt(s) thereof must be submitted in Microsoft Word format.
- d. Proposed charter or performance certificate amendments must show all proposed changes in legislative format. Use of Microsoft Word's "show changes" feature shall not be considered an acceptable substitute for legislative format.
- e. One (1) revision of the proposed charter or performance certificate amendments will be accepted by PCSC staff prior to the PCSC hearing, provided it is received within the deadline established in writing by PCSC staff.
- f. The most recent, complete revision in the possession of PCSC staff by close of business (5:00 p.m. Mountain Time) on the deadline established in writing by PCSC staff shall be the version provided to the PCSC.
- g. The revision provided to the PCSC will be accompanied by a PER or alternate evaluation document updated to reflect the merits of that revision. The charter holder will also be provided with the updated PER or evaluation document results.
- h. Additional revisions or supplementary documents submitted separately from the proposed charter or performance certificate amendment and/or after the deadline established in writing by PCSC staff shall not be considered, except in rare cases by advance permission of PCSC staff. Public comment on the proposed charter amendment is excluded from this provision.

4. PCSC Decisions Regarding Proposed Charter or Performance Certificate Amendments

- a. The PCSC shall approve or deny a proposed charter or performance certificate amendment at the time of consideration.

October 9, 2014

Coeur d'Alene Charter Academy

Date

Coeur d'Alene Charter Academy will comply with the enrollment procedures established in Idaho Statute and Administrative Rule.

October 9, 2014

October 9, 2014

IDAHO PUBLIC CHARTER SCHOOL COMMISSION



**CLOSURE
PROTOCOL**

August 2013

Background

This Closure Protocol is aligned to Idaho statute and rule and is designed to reflect best practices for managing the school closure process in an organized manner that protects the state, students and the community.

The Idaho Public Charter School Commission Closure Protocol is based on the Colorado Charter School Sample Closure Framework released in 2011 and publicly available at www.charterschoolquality.org. The Colorado Sample Closure Framework was created through the collaborative work of the Colorado Department of Education, the Colorado League of Charter Schools, and the Colorado Charter School Institute.

The Colorado Charter School Sample Closure Framework incorporated information from the following sources:

1. *Accountability in Action: A Comprehensive Guide to Charter School Closure*. Edited by Kim Wechtenhiser, Andrew Wade, and Margaret Lin. National Association of Charter School Authorizers (2010).
2. Colorado Charter School Institute Closure Project Plan (2010).
3. *Charter Renewal*. Charter Schools Institute, The State University of New York (SUNY).
4. *Pre-Opening Checklist and Closing Checklist*. Office of Education Innovation, Office of the Mayor, City of Indianapolis.
5. *2010-2011 Charter Renewal Guidelines*. District of Columbia Public Charter School Board.

During the revision process, the following additional sources were integrated into the Idaho Public Charter School Commission Closure Protocol:

6. *Navigating the Closure Process*. Matthew Shaw. Authorizing Matters Issue Brief, May 2011. National Association of Charter School Authorizers (2011).

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Introduction

Charter school closures happen when a school’s charter is revoked, non-renewed, or relinquished. A number of factors can lead to closure of the school, including poor academic performance, finances, governance, or safety issues. Regardless of the reasons for closure, the board of directors of the public charter school is responsible for managing the closure and dissolution process.² Cooperation between the public charter school board and administrator, authorizer, and other state entities can allow for the facilitation of a smooth process that “minimize[s] disruption for students while ensuring that public funds are used appropriately.”³

The closure process should begin as soon as the authorizer or the charter school board takes initial action to close the school, regardless of whether an appeals process has been completed or the decision has been finalized. This allows the school and authorizer to discuss the potential closure, identify a tentative timeline for the final decision, and work together to establish a closure team and clear paths of communication with each other, stakeholders, and the community.

Whenever possible, the authorizer and public charter school should work together to ensure that the school is able to operate through the completion of the regularly-scheduled school year. Under most circumstances, this should allow adequate time to complete all closure tasks. More importantly, it minimizes instructional gaps for students. However, there are occasions when it is necessary for a school to close mid-year. In these cases, students’ educational transitions should be the highest priority. The school, authorizer, and other state entities must also identify the appropriate closure team and work closely together to prioritize closure tasks and manage their completion in as organized and efficient manner as possible.

Though individual schools should develop closure plans that are tailored to their situation, resources, and needs, all schools should keep the following primary goals in mind:

1. Providing educational services in accordance with the charter and performance certificate until the end of the school year, or the agreed upon date when instruction will stop.
2. Reassigning students to schools that meet their educational needs.
3. Addressing the school’s financial, legal and reporting obligations.

The closure process has many tasks, which are illustrated in the chart below. Based on the circumstances surrounding the closure, not all tasks in this protocol may apply. When the charter school, authorizer, and other state entities meet at the outset of the closure process, they should refer to the Closure Protocol and identify which tasks will be required or necessary. During this meeting, responsible parties and completion dates should be agreed upon to ensure a transparent and smooth closure. The template that follows includes the basic tasks that will usually need to be addressed to close a school; the format allows for the insertion of responsible parties and task deadlines.

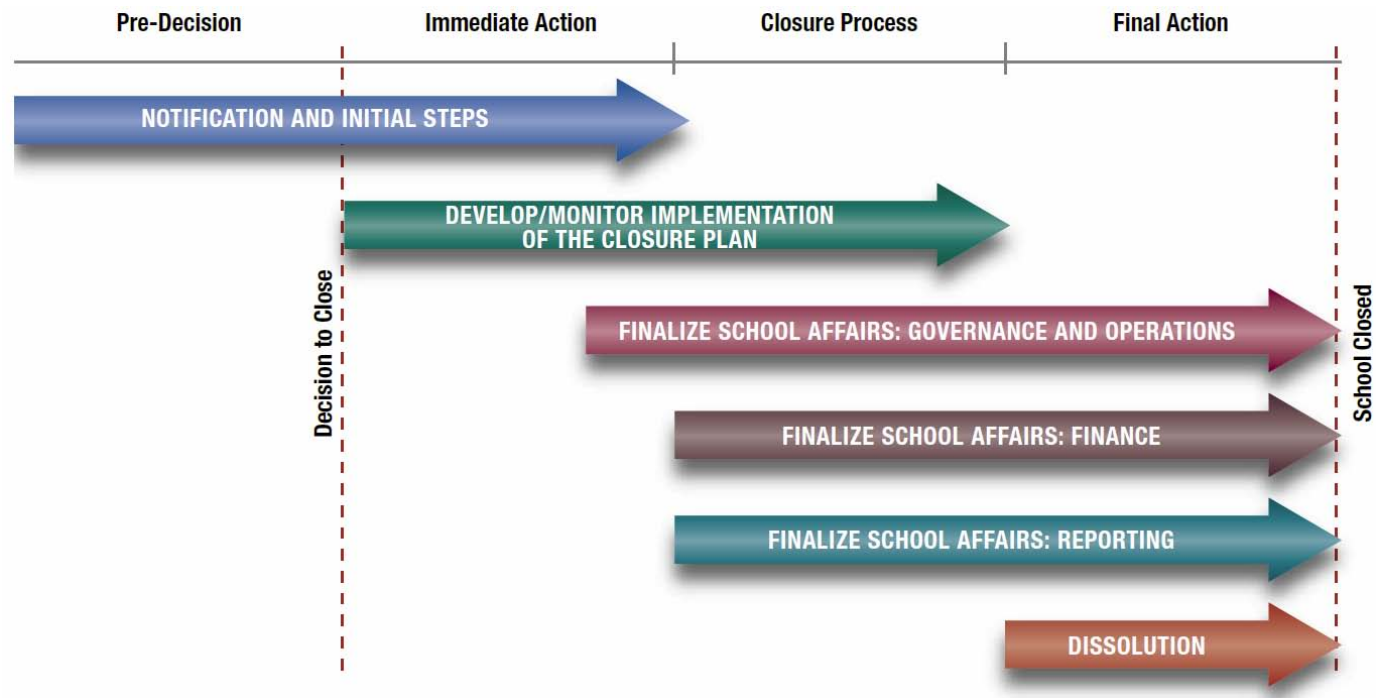
Endnotes

¹ Peyser, J. and Marino, M. “Why Good Authorizers Should Close Bad Schools.” *Accountability in Action: A Comprehensive Guide to Charter School Closure*. National Association of Charter School Authorizers (2010). Pages 6 and 9.

² I.C. § 33-5212

³ Shaw, M. “Navigating the Closure Process.” *Authorizing Matters Issue Brief*, May 2011. National Association of Charter School Authorizers (2011). Pages 2-3.

A Conceptual Timeline for Closure



Notification and Initial Steps

DESCRIPTION OF REQUIRED ACTIONS	ENTITIES INVOLVED	INDIVIDUALS RESPONSIBLE	DEADLINE	STATUS
<p>Meet with PCSC and SDE staff</p> <p>Within 3 business days of the authorizer’s or school’s initial / intended closure decision, the charter school administrator and a representative of the school’s board will meet (in-person or via telephone or web conference) with staff representatives of the PCSC and SDE to:</p> <ol style="list-style-type: none"> 1. Review the remaining process for finalizing the closure decision as applicable 2. Review the Closure Protocol and tasks and clarify critical deadlines 3. Identify points of contact for media or community questions 4. Draft communication to staff, families, and affected districts 	School, PCSC, SDE			
<p>Notify Parents / Guardians of Potential Closure</p> <ol style="list-style-type: none"> 1. Within one week of the authorizer’s or school’s initial / intended closure decision, the charter school will send letters to enrolled families. Notification should include: <ul style="list-style-type: none"> • The reasons for closure. • If applicable, an explanation of the appeals process and likely timeline for a final decision. • Assurance that instruction will continue through the end of the school year or an estimation of when instruction will cease. • Assurance that after a final decision is reached, parents/students will be notified and assisted in the reassignment process. • Public Charter School Closure FAQ. • Contact information for parents/guardians with questions. 	School, PCSC			
<p>Notify School Districts Materially Impacted</p> <ol style="list-style-type: none"> 1. Within one week of the authorizer’s or school’s initial / intended closure decision, the charter school will send letters to districts materially impacted by the closure decision. Notification should include: <ul style="list-style-type: none"> • The reasons for closure. • If applicable, an explanation of the appeals process and likely timeline for a final decision. • Copy of the letter sent to parents. • Public Charter School Closure FAQ. • Contact information for questions. 	School, PCSC			
<p>Meet with Charter School Faculty and Staff</p> <p>Administrator and charter board chair meet with the faculty and staff to:</p> <ol style="list-style-type: none"> 1. Discuss reasons for closure, status of appeals process (if applicable), and likely timeline for a final decision. 2. Emphasize importance of maintaining continuity of instruction through the end of the school year. 3. Emphasize need to limit expenditures to necessities. 4. Discuss plans for helping students find new schools and need for teachers and staff to have organized student files prepared for transfer. 5. Identify date when last salary checks will be issued, when benefits terminate, and anticipated last day of work. 6. Describe assistance, if any, that will be provided to faculty and staff to find new positions. 	School			
<p>Review and Report on Finances</p> <ol style="list-style-type: none"> 1. Review budget to ensure that funds are sufficient to operate the school through the end of the school year, if applicable. Communicate with the PCSC and SDE regarding financial status and next steps. 2. Limit expenditures to only those in the approved budget and delay approving expenditures that might no longer be necessary until a revised budget is approved. 3. Communicate with the SDE regarding whether there are any anticipated changes to remaining disbursements from the state. 	School, PCSC, SDE			

<p>Send Additional and Final Notifications</p> <ol style="list-style-type: none"> 1. Notify parents and affected school districts in writing after key events (e.g., denial of an appeal) and when the closure decision is final. 2. The letters notifying staff, parents, and other districts of the final closure decision should include: <ul style="list-style-type: none"> • The last day of instruction. • Any end-of-the-year activities that are planned to make the transition easier for parents and students. • Assistance that will be provided to families in identifying new schools. This may include a list of school options; application deadlines or open house dates for traditional public, public charter, or private schools; or individual meetings with families. • Basic information about the process for access and transfer of student and personnel records. 	<p>School, PCSC</p>			
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Develop/Monitor Implementation of the Closure Plan

DESCRIPTION OF REQUIRED ACTIONS	ENTITIES INVOLVED	INDIVIDUALS RESPONSIBLE	DEADLINE	STATUS
<p>Establish Transition Team, Develop Closure Plan, and Assign Roles</p> <ol style="list-style-type: none"> 1. Contact appropriate entities to establish a transition team, including: <ul style="list-style-type: none"> • A member of the PCSC staff • A member of the SDE staff • Charter school board chair • Lead administrator from the charter school • Lead finance person from the charter school • Additional members as deemed appropriate 2. Develop plan, review roles of primary entities, identify individuals responsible for closure tasks, and exchange contact information. 	School, PCSC, SDE			
<p>Establish a Schedule for Meetings and Interim Status Reports</p> <p>Agree on a meeting schedule to review progress and interim, written status reports to include:</p> <ol style="list-style-type: none"> 1. Reassignment of students and transfer of student records. 2. Identification of long-term storage location of student and personnel records; plan for access and communication to parents regarding access. 3. Notification to entities doing business with the school. 4. The status of the school's finances, including outstanding expenses and payment of creditors and contractors. 5. Sale, dissolution, or return of assets. 6. Submission of all required reports and data to the authorizer and/or state. 	School			
<p>Submit Final Closure Report</p> <p>Submit the completed closure Protocol document and appropriate final closure documents to the PCSC (see the Reporting section for more details).</p>	School			

Finalize School Affairs: Governance and Operations

DESCRIPTION OF REQUIRED ACTIONS	ENTITIES INVOLVED	INDIVIDUALS RESPONSIBLE	DEADLINE	STATUS
<p>Maintain Identifiable Location Maintain the school's current location through the winding up of its affairs or relocate its business records and remaining assets to a location with operational telephone service that has voice message capability.</p>	School			
<p>Protect School Assets Protect the school's assets and any assets in the school that belong to others against theft, misappropriation and deterioration.</p> <ol style="list-style-type: none"> 1. Maintain existing insurance coverage on assets, including facility, until the disposal of such assets in accordance with the closure plan. 2. Negotiate school facility insurance with entities that may take possession of school facility – lenders, mortgagors, bond holders, etc. 3. Obtain or maintain appropriate security services. Action may include moving assets to secure storage after closure or loss of facility. 	School			
<p>Notify Commercial Lenders / Bond Holders (if applicable) If the school has existing loans - Within 10 days after the final decision to close the charter school (after appeals process is complete), notify banks, bond holders, etc., of the school's closure and projected dates for the school's last payment towards its debt and if/when default will occur.</p>	School			
<p>Terminate EMO /CMO Agreement (if applicable) Review the management agreement and take steps needed to terminate the agreement at the end of the school year or prior to the intended closure date.</p> <ol style="list-style-type: none"> 1. The management company should be asked for a final invoice and accounting, including an accounting of any retained school funds and the status of grant funds. 2. The school and the management company should agree upon how the company will continue to provide educational services until the last day of instruction. <p>The school and the management company agree when other services including business services will end.</p>	School			
<p>Notify Contractors and Terminate Contracts</p> <ol style="list-style-type: none"> 1. Notify all contractors, including food service and transportation, of school closure. 2. Retain records of past contracts and payments. 3. Terminate contracts for goods and services as of the last date such goods or services will be needed. 	School			
<p>Notify Employees and Benefit Providers</p> <ol style="list-style-type: none"> 1. Whenever possible, provide employees with formal, written notification of termination of employment at least 60 days before closure to include date of termination of all benefits in accordance with applicable law and regulations (i.e. WARN and COBRA) and eligibility for unemployment insurance pursuant to federal or state law or regulations of the Idaho Department of Labor. 2. Notify benefit providers of pending termination of all employees, to include: <ul style="list-style-type: none"> • Medical, dental, vision plans. • Life insurance. • PERSI, 403(b), or other retirement plans 3. Consult legal counsel as specific rules and regulations may apply to such programs. 	School			

Finalize School Affairs: Governance and Operations (continued)

DESCRIPTION OF REQUIRED ACTIONS	ENTITIES INVOLVED	INDIVIDUALS RESPONSIBLE	DEADLINE	STATUS
<p>Maintain and Organize Records</p> <ol style="list-style-type: none"> Maintain all corporate records related to: <ul style="list-style-type: none"> Loans, bonds, mortgages and other financing. Contracts. Leases. Assets and their sale, redistribution, etc. Grants -- records relating to federal grants must be kept in accordance with 34 CFR 80.42. Governance (minutes, bylaws, policies). Accounting/audit, taxes and tax status, etc. Employees (background checks, personnel files). Employee benefit programs and benefits. Any other items listed in the closure plan. Determine where records will be stored after dissolution. 	School			
<p>Transfer Student Records and Testing Material</p> <ol style="list-style-type: none"> Ensure that all student records are organized and complete Within 10 days of receiving a records request, send student records, including final grades and evaluations, to the students' parent or new district and/or school, including: <ul style="list-style-type: none"> Individual Education Programs (IEPs) and all records regarding special education and supplemental services. Student health / immunization records. Attendance record. Any testing materials required to be maintained by the school. Student transcripts and report cards. All other student records. Document the transfer of records to include: <ul style="list-style-type: none"> Date of transfer (for each individual student file transferred). Signature and printed name of the charter school representative releasing the records. Name and contact information of the receiver's representative. The total number and percentage of general and special education records transferred. 	School			
<p>Inventory Assets and Prepare Federal Items for Pick-up</p> <ol style="list-style-type: none"> Inventory school assets, and identify items: <ul style="list-style-type: none"> Loaned from other entities. Encumbered by the terms of a contingent gift, grant or donation, or a security interest. Belonging to the EMO/CMO, if applicable, or other contractors. Purchased with federal grants or funds (ie. ID Charter Start grant) <ul style="list-style-type: none"> Items purchased with federal funds should be listed on the Federal Items Inventory spreadsheet provided by the PCSC. The list should be very detailed and complete, and items should not be sold or re-distributed. Return assets not belonging to school where appropriate documentation exists. Keep records of assets returned. Organize and pack items purchased with federal funds and arrange for PCSC walk-through and pick-up. <ul style="list-style-type: none"> Boxes should be packed, closed, taped, and <i>clearly</i> labeled with name(s) and/or number(s) corresponding to the inventory. PCSC walk-through must be scheduled in advance and must be at least 2 days prior to the scheduled move day. At the time of the walk-through, all federal items must be prepared and distinctly separate from other school assets. If the school's items are not adequately prepared for moving, the PCSC will delay the date for pick-up of federal items. 	School, PCSC			

Finalize School Affairs: Finance

DESCRIPTION OF REQUIRED ACTIONS	ENTITIES INVOLVED	INDIVIDUALS RESPONSIBLE	DEADLINE	STATUS
Maintain IRS 501(c)(3) Status Maintain IRS 501(c)(3) status until final dissolution. Notify IRS regarding any address change(s) and file required tax returns and reports.	School			
Notify Funding Sources / Charitable Partners Notify all funding sources, including charitable partners of school closure. Notify state and federal agencies overseeing grants / programs of school closure.	School			
Review and Revise School Budget <ol style="list-style-type: none"> 1. Review the school's budget and overall financial condition. 2. Make revisions, taking closure expenses into account closure while prioritizing continuity of instruction. Submit budget to PCSC and SDE. 3. Identify acceptable use of reserve funds. 	School, PCSC, SDE			
List all Creditors and Debtors Formulate a list of creditors and debtors and any amounts accrued and unpaid with respect to such creditor or debtor. Not that the creditor list is not the same as the contractor list (above), but should include any contractors with whom the school owes money (based on a contract or invoice). <ol style="list-style-type: none"> 1. Creditors include lenders, mortgage holders, bond holders, equipment suppliers, service providers and secured and unsecured creditors. 2. Debtors include persons who owe the school fees or credits, any lessees or sub-lessees of the school, and any person holding property of the school. 	School			
Notify Debtors and Process Payments Contact debtors to request payment. Process and document received payments.	School			
Determine PERSI Obligations Contact PERSI to determine remaining liabilities for employee retirement program.	School			
Notify and Pay Creditors <ol style="list-style-type: none"> 1. Notify all creditors of the school's closure and request final invoices. 2. Sell appropriate assets. 3. Prioritize and pay creditors in accordance with I.C. § 33-5212(2). Document payments made. 	School			
Itemize Financials Review, prepare and make available the following: <ol style="list-style-type: none"> 1. Fiscal year-end financial statements. 2. Cash analysis. 3. Bank statements for the year, investments, payables, unused checks, petty cash, bank accounts, and payroll reports including taxes. 4. Collect and void all unused checks and destroy all credit and debit cards. Close accounts after transactions have cleared. 	School			
Close Out All State and Federal Grants Close out state, federal, and other grants. This includes filing any required expenditure reports or receipts and any required program reports, including disposition of grant assets.	School, SDE, Fed			
Prepare Final Financial Statement Retain an independent accountant to prepare a final statement of the status of all contracts and obligations of the school and all funds owed to the school, showing: <ol style="list-style-type: none"> 1. All assets and the value and location thereof. 2. Each remaining creditor and amounts owed. 3. Statement that all debts have been collected or that good faith efforts have been made to collect same. 4. Each remaining debtor and the amounts owed. 	School			
Complete Final Financial Audit Complete a financial audit of the school in accordance with statute by a date to be determined by the authorizer. Submit final audit to the PCSC and SDE.	School, PCSC, SDE			
Reconcile with State Reconcile state billings and payments. If the school owes the state money, it should list the SDE as a creditor and treat it accordingly.	School, SDE			

Finalize School Affairs: Reporting

DESCRIPTION OF REQUIRED ACTIONS	ENTITIES INVOLVED	INDIVIDUALS RESPONSIBLE	DEADLINE	STATUS
<p>Prepare and Submit End-of-Year Reports</p> <ol style="list-style-type: none"> 1. Communicate with the PCSC regarding necessary end-year or annual data or reporting that needs to be submitted and identify deadlines. 2. Prepare and submit annual reports to the authorizer. 	School, PCSC			
<p>Prepare Final Report Cards and Student Records Notice</p> <p>Provide parents / guardians with copies of final report cards and notice of where student records will be sent along with contact information.</p>	School			
<p>Prepare and Submit Final ISEE Report</p> <p>Within 10 days of final closure, submit a final ISEE report to the SDE.</p>	School, SDE			
<p>Prepare and Submit Final Budget and Financial Reporting</p> <p>Within 120 days of final closure, submit a final budget and financial reporting, including final financial audit, to the SDE.</p>	School, SDE			
<p>Prepare and Submit All Other Required State and Federal Reports</p> <ol style="list-style-type: none"> 1. Communicate with the SDE and the federal government to identify any outstanding or final reports required for federal, state, or special programs (special education, Title I, etc.) and confirm deadlines. 2. Prepare and submit reports to the SDE and/or federal government. 	School, SDE			
<p>Prepare and Submit Final Closure Report to the PCSC</p> <p>Submit the completed closure Protocol document and a narrative and/or attachments that outline the following:</p> <ol style="list-style-type: none"> 1. The name and contact information of the individual(s) with whom the PCSC can follow-up after closure if there are questions or issues to be addressed 2. The school's final financial status, including the final independent audit 3. The status of the transfer and storage of student records, including: <ul style="list-style-type: none"> • The school's total enrollment at the start of the final semester • The number and percentage of student records that have been transferred prior to closure • The plan for storage and access to student records after closure, including the signature of the person / entity that has agreed to be responsible for transferring records after closure • A copy of public communication to parents regarding how to access student records after closure 4. The status of the transfer and storage of personnel records, including: <ul style="list-style-type: none"> • The school's total number of staff at the beginning of the final semester • The number and percentage of personnel records that have been distributed to staff and/or new employers • If necessary, the plan for storage and access to personnel records after closure, including the signature of the person / entity that has agreed to be responsible for transferring records after closure • A copy of communication to staff regarding how to access personnel records after closure 5. Additional documentation (inventories, operational info, etc.) may be included with the report 	School, PCSC			

Dissolution

DESCRIPTION OF REQUIRED ACTIONS	ENTITIES INVOLVED	INDIVIDUALS RESPONSIBLE	DEADLINE	STATUS
<p>Dissolve the Charter School (I.C. § 30-3-110)</p> <ol style="list-style-type: none"> 1. Give appropriate notice of the meeting per Open Meeting law and statute, including the intention to vote on the dissolution of the corporation. 2. The charter school board adopts a plan of dissolution indicating to whom the assets of the non-profit corporation will be distributed after all creditors have been paid. (I.C. § 33-5206(9)) 3. Unless otherwise provided in the bylaws, the board of directors votes on the resolution to dissolve. A non-profit corporation is dissolved upon the effective date of its articles of dissolution. (I.C. § 30-3-112) 	School			
<p>Notify the Secretary of State (I.C. § 30-3-112)</p> <ol style="list-style-type: none"> 1. After the resolution to dissolve is authorized, dissolve the corporation by delivering to the Secretary of State for filing articles of dissolution setting forth: <ul style="list-style-type: none"> • The name of the non-profit corporation. • The date dissolution was authorized. • A statement that dissolution was approved by sufficient vote of the board. • If approval of members was not required (commonly true for public charter schools), a statement to that effect and a statement that dissolution was approved by a sufficient vote of the board of directors or incorporators • Such additional information as the Secretary of State determines is necessary or appropriate. 	School			
<p>Notify Known Claimants (I.C. § 30-3-114)</p> <p>Give written notice of the dissolution to known claimants after the effective date of the dissolution. Claimants have 120 days from the effective date of the written notice to submit a claim.</p>	School			
<p>End Corporate Existence (I.C. § 30-3-113)</p> <p>A dissolved non-profit corporation continues its corporate existence, but may not carry on any activities except as is appropriate to wind up and liquidate its affairs, including:</p> <ol style="list-style-type: none"> 1. Preserving and protecting its assets and minimizing its liabilities. 2. Discharging or making provision for discharging its liabilities. 3. Disposing of its properties that will not be distributed in kind. 4. Returning, transferring or conveying assets held by the corporation upon a condition requiring return, transfer or conveyance, which condition occurs by reason of dissolution, in accordance with such condition. 5. Transferring, subject to any contractual or legal requirements, its assets as provided in or authorized by its articles of incorporation or bylaws. 6. Doing every other act necessary to wind up and liquidate its assets and affairs. 	School			
<p>Notify IRS</p> <p>Notify the IRS of dissolution of the education corporation and its 501(c)(3) status and furnish a copy to the authorizer.</p>	School			

“If charter schools are to have any hope of transforming public education, they cannot settle for simply being pretty good or just above average – especially when that average is well below what students need to succeed in the world. From this perspective, charter schools need to be about excellence. Specifically, they need to prove that excellence is possible and achievable at scale and under difficult circumstances, even with students whom others may have given up on.”

“All of those who embark on this perilous journey of hope deserve our deepest gratitude and respect for embracing this challenge with courage, persistence and good faith. But these virtues alone are not enough. Charter schools are not supposed to rest on good intentions and earnest effort; they are supposed to achieve meaningful results demonstrated by a sound body of evidence over the charter term. Charter schools that cannot deliver on that promise, either to their students or the broader public, need to be closed. This is the unpleasant, but imperative responsibility of authorizers.”

-- James A. Peyser and Maura Marino. “Why Good Authorizers Should Close Bad Schools.”¹

CHARTER SCHOOL PERFORMANCE CERTIFICATE

This performance certificate is executed on this 23rd day of June, 2014 by and between Coeur d'Alene School District 271 (the "Authorizer"), and Coeur d'Alene Charter Academy (the "School"), an independent public school organized as an Idaho nonprofit corporation and established under the Public Charter Schools Law, Idaho Code Section 33-5201 *et seq*, as amended (the "Charter Schools Law.")

RECITALS

WHEREAS, in 1999 the Authorizer approved a charter petition for the establishment of the School; and

WHEREAS, the School began operations in the year 1999; and

WHEREAS, the Charter Schools Law was amended effective as of July 1, 2013 to require all public charter schools approved prior to July 1, 2013 to execute performance certificates with their authorizers no later than July 1, 2014;

NOW THEREFORE in consideration of the foregoing recitals and mutual understandings, the Authorizer and the School agree as follows:

SECTION 1: AUTHORIZATION OF CHARTER SCHOOL

- A. **Continued Operation of School.** Pursuant to the Charter Schools Law, the Authorizer hereby approves the continued operation of the School on the terms and conditions set forth in this Charter School Performance Certificate (the "Certificate").
- B. **Term of Agreement.** This Certificate is effective as of 07/01/14, and shall continue through 02/29/16, unless earlier terminated as provided herein.

SECTION 2: SCHOOL GOVERNANCE

- A. **Governing Board.** The School shall be governed by a board (the "Charter Board") in a manner that is consistent with the terms of this Certificate so long as such provisions are in accordance with state, federal, and local law. The Charter Board shall have final authority and responsibility for the academic, financial, and organizational performance of the School. The Charter Board shall also have authority for and be responsible for policy and operational decisions of the School, although nothing herein shall prevent the Charter Board from delegating decision-making authority for policy and operational decisions to officers, employees and agents of the School, as well as third party

management providers.

- B. **Articles of Incorporation and Bylaws.** The articles of incorporation and bylaws of the entity holding the charter shall provide for governance of the operation of the School as a nonprofit corporation and public charter school and shall at all times be consistent with all applicable law and this Certificate. Any modification of the Articles and Bylaws must be submitted to the Authorizer within five (5) business days of approval by the Charter Board.
- C. **Charter Board Composition.** The composition of the Charter Board shall at all times be determined by and consistent with the Articles and Bylaws and all applicable law and policy. The Charter Board shall notify the Authorizer of any changes to the Board Roster and provide an amended Board Roster within five (5) business days of their taking effect.

SECTION 3: EDUCATIONAL PROGRAM

- A. **School Mission.** The mission of the School is as follows: *The Coeur d'Alene Charter Academy is dedicated to providing a rigorous, content-rich, college-preparatory education to any students who are willing to accept the challenge.*
- B. **Grades Served.** The School may serve students in grade six through grade twelve.
- C. **Design Elements.** The School shall implement and maintain the following essential design elements of its educational program: All students will receive a rigorous college-preparatory education, which, in addition to fulfilling state graduation requirements, will also include two credits of Latin (8th grade), four credits of foreign language, four years of high school math, Ancient History and Literature, European History and Literature, and opportunities to take Advanced Placement and Dual Enrollment classes.
- D. **Standardized Testing.** Students of the School shall be tested with the same standardized tests as other Idaho public school students. The School reserves the right to implement additional tests at the discretion of the School's administration.
- E. **Accreditation.** The School shall be accredited as provided by rule of the state board of education.

SECTION 4: AUTHORIZER ROLE AND RESPONSIBILITIES

- A. **Oversight allowing autonomy.** The Authorizer shall comply with the provisions of Charter School Law and the terms of this Certificate in a manner that does not unduly inhibit the autonomy of the School. The Authorizer's Role will be to evaluate the School's outcomes according to this Certificate and the Performance Framework rather than to establish the process by which the School achieves the outcomes sought.
- B. **Charter School Performance Framework.** The Charter School Performance Framework ("Performance Framework") is attached and incorporated into this agreement as Appendix A. The Performance Framework shall be used to evaluate the School's

academic, financial and operational performance, and shall supersede and replace any and all assessment measures, educational goals and objectives, financial operations metrics, and operational performance metrics set forth in the Charter and not explicitly incorporated into the Performance Framework.

- C. **Authorizer to Monitor School Performance.** The Authorizer shall monitor and report on the School's progress in relation to the indicators, measures, metrics and targets set out in the Performance Framework. The School shall be subject to a formal review of its academic, mission-specific, operational, and financial performance at least annually.
- D. **School Performance.** The School shall achieve an accountability designation of *Good Standing* or *Honor* on each of the three sections of the Performance Framework. In accordance with Charter School Law, the Authorizer shall renew any charter in which the public charter school met all of the terms of its performance certificate at the time of renewal.
- E. **Performance Framework As Basis For Renewal of Charter.** The School's performance in relation to the indicators, measures, metrics and targets set forth in the Performance Framework shall provide the basis upon which the Authorizer will decide whether to renew the School's Charter at the end of the Certificate term.
- F. **Authorizer's Right to Review.** The School will be subject to review of its academics, operations and finances by the Authorizer, including related policies, documents and records, when the Authorizer deems such review necessary. The Authorizer shall conduct reviews in a manner that does not inhibit the autonomy granted to the School.
- G. **Required Reports.** The School shall prepare and submit reports regarding its governance, operations, and/or finances according to the established policies of and upon the request of the Authorizer. However, to the extent possible, the Authorizer shall not request reports from the School that are otherwise available through student information systems or other data sources reasonably available to the Authorizer.

SECTION 5: SCHOOL OPERATIONS

- A. **In General.** The School and the Charter Board shall operate at all times in accordance with all federal and state laws, local ordinances, regulations and Authorizer policies applicable to charter schools.
- B. **Enrollment Policy.** The School shall make student recruitment, admissions, enrollment and retention decisions in a nondiscriminatory manner and without regard to race, color, creed, national origin, sex, marital status, religion, ancestry, disability or need for special education services. In no event may the School limit admission based on race, ethnicity, national origin, disability, gender, income level, athletic ability, or proficiency in the English language. If there are more applications to enroll in the charter school than there are spaces available, the charter school shall select students to attend using a random selection process that shall be publicly noticed and open to the public.
- C. **School Facilities.** The School shall provide reasonable notification to the Authorizer of

any change in the location of its facilities.

- D. **Attendance Area.** The School's primary attendance area is as follows: Coeur d'Alene School District 271.
- E. **Staff.** Instructional staff shall be certified teachers as provided by rule of the state board of education. All full-time staff members of the School will be covered by the public employee retirement system, federal social security, unemployment insurance, worker's compensation insurance, and health insurance.
- F. **Alignment with All Applicable Law.** The School shall comply with all applicable federal and state laws, rules, and regulations. In the event any such laws, rules, or regulations are amended, the School shall be bound by any such amendment upon the effective date of said amendment.

SECTION 6: SCHOOL FINANCE

- A. **General.** The School shall comply with all applicable financial and budget statutes, rules, regulations, and financial reporting requirements, as well as the requirements contained in the School Performance Framework incorporated into this contract.
- B. **Financial Controls.** At all times, the Charter School shall maintain appropriate governance and managerial procedures and financial controls which procedures and controls shall include, but not be limited to: (1) commonly accepted accounting practices and the capacity to implement them (2) a checking account; (3) adequate payroll procedures; (4) procedures for the creation and review of monthly and quarterly financial reports, which procedures shall specifically identify the individual who will be responsible for preparing such financial reports in the following fiscal year; (5) internal control procedures for cash receipts, cash disbursements and purchases; and (6) maintenance of asset registers and financial procedures for grants in accordance with applicable state and federal law.
- C. **Financial Audit.** The School shall submit audited financial statements from an independent auditor to the Authorizer no later than October 15 of each year.
- D. **Annual Budgets.** The School shall adopt a budget for each fiscal year, prior to the beginning of the fiscal year. The budget shall be in the Idaho Financial Accounting Reporting Management Systems (IFARMS) format and any other format as may be reasonably requested by the Authorizer.

SECTION 7: TERMINATION, NON-RENEWAL AND REVOCATION

- A. **Termination by the School.** Should the School choose to terminate its Charter before the expiration of the Certificate, it may do so upon written notice to the Authorizer. Any school terminating its charter shall work with the Authorizer to ensure a smooth and orderly closure and transition for students and parents.

- B. **Nonrenewal.** The Authorizer may non-renew the Charter at the expiration of the Certificate if the School failed to meet one (1) or more of the terms of its Certificate. Any school which is not renewed shall work with the Authorizer to ensure a smooth and orderly closure and transition for students and parents.
- C. **Revocation.** The School's Charter may be revoked by the Authorizer if the School has failed to meet any of the specific, written renewal conditions by the dates specified. Revocation may not occur until the public charter school has been afforded a public hearing, unless the Authorizer determines that continued operation of the public charter school presents an imminent public safety issue. If the School's Charter is revoked, the School shall work with the Authorizer ensure a smooth and orderly closure and transition for students and parents.
- D. **Dissolution.** Upon termination of the Charter for any reason by the Charter Board, or upon nonrenewal or revocation, the Charter Board will supervise and have authority to conduct the winding up of the business and other affairs of the School; provided, however, that in doing so the Authorizer will not be responsible for and will not assume any liability incurred by the School. The Charter Board and School personnel shall cooperate fully with the winding up of the affairs of the School.
- E. **Disposition of School's Assets upon Termination or Dissolution.** Upon termination of the Charter for any reason, any assets owned by the School shall be distributed in accordance with Charter Schools Law.

SECTION 8: MISCELLANEOUS

- A. **No Employee or Agency Relationship.** None of the provisions of this Certificate will be construed to create a relationship of agency, representation, joint venture, ownership, or employment between the Authorizer and the School.
- B. **Additional Services.** Except as may be expressly provided in this Certificate, as set forth in any subsequent written agreement between the School and the Authorizer, or as may be required by law, neither the School nor the Authorizer shall be entitled to the use of or access to the services, supplies, or facilities of the other.
- C. **No Third-Party Beneficiary.** This Certificate shall not create any rights in any third parties, nor shall any third party be entitled to enforce any rights or obligations that may be possessed by either party to this Certificate.
- D. **Amendment.** This Certificate may be amended by agreement between the School and the Authorizer in accordance with Authorizer policy. All amendments must be in writing and signed by the School and the Authorizer.

October 9, 2014

IN WITNESS WHEREOF, the Authorizer and the School have executed this Performance Certificate to be effective 07/01/14.

BOARD OF TRUSTEES
COEUR D'ALENE SCHOOL DISTRICT

By: Thomas J. Hagan
Chairman

ATTEST:

Symon J. J. J. J.
Clerk of the Board

By: Paul J. J. J.
Chairman, Coeur d'Alene Charter Academy

ATTEST: M. Thompson
Clerk of the Board

PUBLIC CHARTER SCHOOL COMMISSION - PERFORMANCE FRAMEWORK

Name of School: _____ Year Opened: _____ Operating Term: _____ Date Executed: _____

Introduction

Idaho’s charter school legislation requires each public charter school authorizer to develop a Performance Framework on which the provisions of the Performance Certificate will be based. Performance Frameworks must clearly set forth the academic and operational performance indicators, measures, and metrics that will guide the authorizer’s evaluations of each public charter school, and must contain the following:

- Indicators, measures, and metrics for student academic proficiency;
- Indicators, measures, and metrics for student academic growth;
- Indicators, measures, and metrics for college and career readiness (for high schools); and
- Indicators, measures, and metrics for board performance and stewardship, including compliance with all applicable laws, regulations and terms of the performance certificate.

The measurable performance targets contained within the framework must require, at a minimum, that each school meet applicable federal, state, and authorizer goals for student achievement. This Performance Framework was adopted by the Public Charter School Commission (PCSC) on [date] and is intended for use with non-alternative public charter schools authorized by the PCSC.

Performance Framework Structure

The Performance Framework is divided into four sections: Academic, Mission-Specific, Operational, and Financial. The Academic and Mission-Specific sections comprise the primary indicators on which most renewal or non-renewal decisions will be based. The Operational and Financial sections contribute additional indicators that will, except in cases of egregious failure to meet standards, be considered secondary.

Academic:

A high percentage (60%) of a school’s total score for the Academic & Mission Specific Accountability Designation reflects the school’s performance on a set of academic measures. These measures are the same for all non-alternative schools. The “Meets Standard” rating for each measure is designed to align closely with state minimum standards as established in Idaho’s ESEA waiver and Star Rating System.

Mission-Specific:

A significant portion (40%) of a school’s total score for the Academic & Mission Specific Accountability Designation reflects the school’s performance on a set of mission-specific measures. These measures may be academic or non-academic in nature, but must be objective and data-driven. The number and weighting of mission-specific measures should be established during one-on-one negotiations between the school and authorizer.

During their first Performance Certificate term only, schools authorized to open in or before Fall 2014 may choose to opt-out of the Mission-Specific section of the framework. Schools choosing to opt out of Mission-Specific measures for their first term agree that the weight of those measures will be placed instead on the Academic section, which then becomes the single, primary factor considered for purposes of renewal or non-renewal.

Operational:

Operational indicators comprise a secondary element for consideration during the renewal process. While each school will receive a score in the operational section, this score should not be used as the primary rationale for non-renewal unless the non-compliance with organizational expectations is severe or systemic. Particularly for a school whose academic performance meets or exceeds standards, poor results in this area are more likely to lead to a conditional renewal decision than to non-renewal.

Financial:

Financial indicators comprise a secondary element for consideration during the renewal process. While each school will receive a score in the financial section, this score should not be used as the primary rationale for non-renewal unless the school's financial state at the time of renewal is dire. Particularly for a school whose academic performance meets or exceeds standards, poor results in this area are more likely to lead to a conditional renewal decision than to non-renewal. The PCSC may also elect to renew a financially troubled school that is clearly providing a high quality education, but notify the SDE of the situation so that the payment schedule may be modified in order to safeguard taxpayer dollars.

Accountability Designations

Calculation of the percentage of eligible points earned for each school will guide the determination of that school's accountability designation: Honor, Good Standing, Remediation, or Critical. The accountability designation will, in turn, guide the PCSC's renewal or non-renewal decision-making. Measures for which a school lacks data due to factors such as grade configuration or small size will not contribute to that school's accountability designation. The PCSC will consider contextual factors affecting a school's accountability designation when making renewal or non-renewal decisions.

Honor:

Schools achieving at this level in all categories (academic, mission-specific, operational, and financial) are eligible for special recognition and will be recommended for renewal. Replication and expansion proposals are likely to succeed. The Framework places schools that earn 75-100% of the combined academic and mission-specific points possible in this accountability designation. It is possible for 5-star schools, high-range 4-star schools with solid mission-specific outcomes, and mid-range 4-star schools with strong mission-specific outcomes to receive an honor designation. Schools that fall into this point-percentage category but have poor operational and/or financial outcomes will not be eligible for an honor designation.

Good Standing:

Schools achieving at this level will be recommended for renewal; however, conditional renewal may be recommended if operational and/or financial outcomes are poor. Replication and expansion proposals will be considered. To be placed in this category, schools must receive the appropriate percentage of the combined academic and mission-specific points possible and have at least a 3-star rating. The Framework places schools that earn 55-74% of the combined academic and mission-specific points possible in this accountability designation. It is possible for 3-star or 4-star schools with solid mission-specific outcomes, or 5-star schools with poor mission-specific, financial, and/or operational outcomes to receive a good standing designation. Although 2-star schools with strong mission-specific outcomes could fall into this point-percentage range, they would not be eligible to receive a good standing designation due to their star ratings; the Framework is drafted thus in recognition of Idaho's statutory provision that the performance framework shall, at a minimum, require that each school meet applicable federal and state goals for student achievement.

Remediation:

Schools achieving at this level may be recommended for non-renewal or conditional renewal, particularly if operational and/or financial outcomes are poor. Replication and expansion proposals are unlikely to succeed. The Framework places schools that earn 31-54% of the combined academic and mission-specific points possible in this accountability designation. It is possible for 3-star schools with poor mission-specific outcomes, 2-star schools, or 1-star schools with strong mission-specific outcomes to receive a remediation designation.

Critical:

Schools achieving at this level face a strong likelihood of non-renewal, particularly if operational and/or financial outcomes are also poor. Replication and expansion proposals should not be considered. The Framework places schools that earn less than 30% of the combined academic and mission-specific points possible in this accountability designation. It is possible for 1-star schools or 2-star schools with poor mission-specific outcomes to receive a Critical designation.

October 9, 2014

NAME OF SCHOOL --- ACADEMIC FRAMEWORK (2011-2012 data)

INDICATOR 1: STATE AND FEDERAL ACCOUNTABILITY							
Measure 1a	Is the school meeting acceptable standards according to existing state grading or rating systems?	Result (Stars)	Points Possible				Points Earned
Overall Star Rating		5	25				
	Exceeds Standard: School received five stars on the Star Rating System	4	20				
	Meets Standard: School received three or four stars on the Star Rating System	3	15				
	Does Not Meet Standard: School received two stars on the Star Rating System	2	0				
	Falls Far Below Standard: School received one star on the Star Rating System	1	0				0.00
Notes							
Measure 1b	Is the school meeting state designation expectations as set forth by state and federal accountability systems?	Result	Points Possible				Points Earned
State Designations		Reward	25				
	Exceeds Standard: School was identified as a "Reward" school.	None	15				
	Meets Standard: School does not have a designation.	Focus	0				
	Does Not Meet Standard: School was identified as a "Focus" school.	Priority	0				0.00
	Falls Far Below Standard: School was identified as a "Priority" school.						
Notes							
INDICATOR 2: STUDENT ACADEMIC PROFICIENCY							
Measure 2a	Are students achieving reading proficiency on state examinations?	Result (Percentage)	Points Possible	Possible in this Range	Percentile Targets	Percentile Points	Points Earned
ISAT / SBA % Proficiency							
Reading	Exceeds Standard: 90% or more of students met or exceeded proficiency.		57-75	18	90-100	11	0.00
	Meets Standard: Between 65-89% of students met or exceeded proficiency.		38-56	18	65-89	25	0.00
	Does Not Meet Standard: Between 41-64% of students met or exceeded proficiency.		20-37	18	41-64	24	0.00
	Falls Far Below Standard: Fewer than 41% of students met or exceeded proficiency.		0-19	19	1-40	40	0.00
Notes							
Measure 2b	Are students achieving math proficiency on state examinations?	Result (Percentage)	Points Possible	Possible in this Range	Percentile Targets	Percentile Points	Points Earned
ISAT / SBA % Proficiency							
Math	Exceeds Standard: 90% or more of students met or exceeded proficiency.		57-75	18	90-100	11	0.00
	Meets Standard: Between 65-89% of students met or exceeded proficiency.		38-56	18	65-89	25	0.00
	Does Not Meet Standard: Between 41-64% of students met or exceeded proficiency.		20-37	18	41-64	24	0.00
	Falls Far Below Standard: Fewer than 41% of students met or exceeded proficiency.		0-19	19	1-40	40	0.00
Notes							

October 9, 2014

NAME OF SCHOOL --- ACADEMIC FRAMEWORK (2011-2012 data)

		Result (Percentage)	Points Possible	Possible in this Range	Percentile Targets	Percentile Points	Points Earned
Measure 2c ISAT / SBA % Proficiency Language Arts	Are students achieving language proficiency on state examinations? Exceeds Standard: 90% or more of students met or exceeded proficiency. Meets Standard: Between 65-89% of students met or exceeded proficiency. Does Not Meet Standard: Between 41-64% of students met or exceeded proficiency. Falls Far Below Standard: Fewer than 41% of students met or exceeded proficiency.		57-75	18	90-100	11	0.00
			38-56	18	65-89	25	0.00
			20-37	18	41-64	24	0.00
			0-19	19	1-40	40	0.00
Notes							0.00
INDICATOR 3: STUDENT ACADEMIC GROWTH							
Measure 3a Criterion-Referenced Growth in Reading	Are students making adequate annual academic growth to achieve proficiency in reading within 3 years or by 10th grade? Exceeds Standard: At least 85% of students are making adequate academic growth. Meets Standard: Between 70-84% of students are making adequate academic growth. Does Not Meet Standard: Between 50-69% of students are making adequate academic growth. Falls Far Below Standard: Fewer than 50% of students are making adequate academic growth.		76-100	25	85-100	16	0.00
			51-75	25	70-84	15	0.00
			26-50	25	50-69	20	0.00
			0-25	25	1-49	49	0.00
Notes							0.00
Measure 3b Criterion-Referenced Growth in Math	Are students making adequate annual academic growth to achieve math proficiency within 3 years or by 10th grade? Exceeds Standard: At least 85% of students are making adequate academic growth. Meets Standard: Between 70-84% of students are making adequate academic growth. Does Not Meet Standard: Between 50-69% of students are making adequate academic growth. Falls Far Below Standard: Fewer than 50% of students are making adequate academic growth.		76-100	25	85-100	16	0.00
			51-75	25	70-84	15	0.00
			26-50	25	50-69	20	0.00
			0-25	25	1-49	49	0.00
Notes							0.00
Measure 3c Criterion-Referenced Growth in Language	Are students making adequate annual academic growth to achieve language proficiency within 3 years or by 10th grade? Exceeds Standard: At least 85% of students are making adequate academic growth. Meets Standard: Between 70-84% of students are making adequate academic growth. Does Not Meet Standard: Between 50-69% of students are making adequate academic growth. Falls Far Below Standard: Fewer than 50% of students are making adequate academic growth.		76-100	25	85-100	16	0.00
			51-75	25	70-84	15	0.00
			26-50	25	50-69	20	0.00
			0-25	25	1-49	49	0.00
Notes							0.00

October 9, 2014

NAME OF SCHOOL --- ACADEMIC FRAMEWORK (2011-2012 data)

		Result (Percentage)	Points Possible	Possible in this Range	Percentile Targets	Percentile Points	Points Earned
Measure 3d Norm-Referenced Growth in Reading	Are students making expected annual academic growth in reading compared to their academic peers?						
	Exceeds Standard: The school's Median SGP in reading falls between the 66 th and 99 th percentile.		57-75	18	66-99	34	0.00
	Meets Standard: The school's Median SGP in reading falls between the 43 rd and 65 th percentile.		38-56	18	43-65	23	0.00
	Does Not Meet Standard: The school's Median SGP in reading falls between the 30 th and 42 th percentile.		20-37	18	30-42	13	0.00
	Falls Far Below Standard: The school's Median SGP in reading falls below the 30 th percentile.		0-19	19	1-29	29	0.00
Notes							0.00
Measure 3e Norm-Referenced Growth in Math	Are students making expected annual academic growth in math compared to their academic peers?						
	Exceeds Standard: The school's Median SGP in math falls between the 66 th and 99 th percentile.		57-75	18	66-99	34	0.00
	Meets Standard: The school's Median SGP in math falls between the 43 rd and 65 th percentile.		38-56	18	43-65	23	0.00
	Does Not Meet Standard: The school's Median SGP in math falls between the 30 th and 42 th percentile.		20-37	18	30-42	13	0.00
	Falls Far Below Standard: The school's Median SGP in math falls below the 30 th percentile.		0-19	19	1-29	29	0.00
Notes							0.00
Measure 3f Norm-Referenced Growth in Language	Are students making expected annual academic growth in language compared to their academic peers?						
	Exceeds Standard: The school's Median SGP in language arts falls between the 66 th and 99 th percentile.		57-75	18	66-99	34	0.00
	Meets Standard: The school's Median SGP in language arts falls between the 43 rd and 65 th percentile.		38-56	18	43-65	23	0.00
	Does Not Meet Standard: The school's Median SGP in language arts falls between the 30 th and 42 th percentile.		20-37	18	30-42	13	0.00
	Falls Far Below Standard: The school's Median SGP in language arts falls below the 30 th percentile.		0-19	19	1-29	29	0.00
Notes							0.00
Measure 3g Subgroup Growth Combined Subjects	Is the school increasing subgroup academic performance over time? (Applicable only if subgroup numbers at least ten students)						
	Exceeds Standard: School earned at least 70% of possible points in SRS Accountability Area 3.		76-100	25	70-100	31	0.00
	Meets Standard: School earned 45-69% of possible points in SRS Accountability Area 3.		51-75	25	45-69	25	0.00
	Does Not Meet Standard: School earned 31-44% of possible points in SRS Accountability Area 3.		26-50	25	31-44	14	0.00
	Falls Far Below Standard: School earned fewer than 30% of possible points in SRS Accountability Area 3.		0-25	25	1-30	30	0.00
Notes							0.00

October 9, 2014

NAME OF SCHOOL --- ACADEMIC FRAMEWORK (2011-2012 data)

INDICATOR 4: COLLEGE AND CAREER READINESS							
Measure 4a Advanced Opportunity	Are students participating successfully in advance opportunity coursework?	Result	Points Possible	Points Earned			
Coursework	<p>Exceeds Standard: At least 70% of students who took Advanced Placement tests scored a 3 or better</p> <p>Meets Standard: 50-69% of students who took Advanced Placement tests scored a 3 or better</p> <p>Does Not Meet Standard: School earned 2 points in SRS Post-Secondary Content Area: Advanced Opportunity</p>	5	50				
		3-4	30				
			10				
Notes	Does not meet standard: Fewer than 50% of students who took Advanced Placement tests scored 3 or better.				0.00		
Measure 4b College Entrance Exam Results	Does students' performance on college entrance exams reflect college readiness?	Result	Points Possible	Points Earned			
	Exceeds Standard: Effective in 2014-15 and thereafter, at least 45% of students met or exceeded the college readiness benchmark on an entrance or placement exam.	5	50				
	Meets Standard: Effective in 2014-15 and thereafter, between 35-44% of students met or exceeded the college readiness benchmark on an entrance or placement exam.	3-4	30				
	Does Not Meet Standard: Effective in 2014-15 and thereafter, between 30-34% of students met or exceeded the college readiness benchmark on an entrance or placement exam.	2	10				
	Falls Far Below Standard: Effective in 2014-15 and thereafter, fewer than 30% of students met or exceeded the college readiness benchmark on an entrance or placement exam.	1	0				
Notes					0.00		
Measure 4c Graduation Rate	Are students graduating from high school?	Result (Percentage)	Possible Overall	Possible in this Range	Percentile Targets	Percentile Points	Points Earned
	Exceeds Standard: At least 90% of students graduated from high school.		39-50	12	90-100	11	0.00
	Meets Standard: 81-89% of students graduated from high school.		26-38	13	81-89	9	0.00
	Does Not Meet Standard: 71%-80% of students graduated from high school.		14-26	13	71-80	10	0.00
	Falls Far Below Standard: Fewer than 70% of students graduated from high school.		0-13	13	1-70	70	0.00
Notes							0.00

October 9, 2014

SCHOOL NAME --- MISSION-SPECIFIC FRAMEWORK

MISSION-SPECIFIC GOALS				
Measure 1	Is the school meeting its obligation to provide a rigorous college-preparatory education?	Result	Points Possible	Points Earned
Exceeds Standard: 80% of respondents to annual parent survey indicate a positive response Meets Standard: 70-79% of respondents to parent survey indicate a positive response Does Not Meet Standard: 60-69% of respondents to parent survey indicate a positive response Falls Far Below Standard: Fewer than 60% of respondents to parent survey indicate a positive response				<hr/> 0.00
Measure 2				Points Earned
Measure 2	Is the school ***?	Result	Points Possible	Points Earned
Exceeds Standard: Meets Standard: Does Not Meet Standard: Falls Far Below Standard:				<hr/> 0.00
Notes				
Measure 3				Points Earned
Measure 3	Is the school ***?	Result	Points Possible	Points Earned
Exceeds Standard: Meets Standard: Does Not Meet Standard: Falls Far Below Standard:				<hr/> 0.00
Notes				

October 9, 2014

SCHOOL NAME --- MISSION-SPECIFIC FRAMEWORK

		Result	Points Possible	Points Earned
Measure 4	Is the school ***?			
	Exceeds Standard:			
	Meets Standard:			
	Does Not Meet Standard:			
	Falls Far Below Standard:			
Notes				0.00
Measure 5	Is the school ***?			
	Exceeds Standard:			
	Meets Standard:			
	Does Not Meet Standard:			
	Falls Far Below Standard:			
Notes				0.00

October 9, 2014

NAME OF SCHOOL --- OPERATIONAL FRAMEWORK

INDICATOR 1: EDUCATIONAL PROGRAM				
Measure 1a Implementation of Educational Program	<p>Is the school implementing the material terms of the educational program as defined in the performance certificate?</p> <p>Meets Standard: The school implements the material terms of the mission, vision, and educational program in all material respects and the implementation of the educational program reflects the essential elements outlined in the performance certificate, or the school has gained approval for a charter modification to the material terms.</p> <p>Does Not Meet Standard: School has deviated from the material terms of the mission, vision, and essential elements of the educational program as described in the performance certificate, without approval for a charter modification, such that the program provided differs substantially from the program described in the charter and performance certificate.</p>	Result	Points Possible	Points Earned
			25	
			0	
Notes				0.00
Measure 1b Education Requirements	<p>Is the school complying with applicable education requirements?</p> <p>Exceeds Standard: The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to education requirements, including but not limited to: Instructional time requirements, graduation and promotion requirements, content standards including the Common Core State Standards, the Idaho State Standards, State assessments, and implementation of mandated programming related to state or federal funding.</p> <p>Meets Standard: The school has exhibited non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the education requirements; however, matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p>Does Not Meet Standard: The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to education requirements; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	Result	Points Possible	Points Earned
			25	
			15	
			0	
Notes				0.00
Measure 1c Students with Disabilities	<p>Is the school protecting the rights of students with disabilities?</p> <p>Exceeds Standard: The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to the treatment of students with identified disabilities and those suspected of having a disability, including but not limited to: Equitable access and opportunity to enroll; identification and referral; appropriate development and implementation of IEPs and Section 504 plans; operational compliance, including provision of services in the LRE and appropriate inclusion in the school's academic program, assessments, and extracurricular activities; discipline, including due process protections, manifestation determinations, and behavioral intervention plans; access to the school's facility and program; appropriate use of all available, applicable funding.</p> <p>Meets Standard: The school largely exhibits compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of students with identified disabilities and those suspected of having a disability. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p>Does Not Meet Standard: The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to the treatment of students with identified disabilities and those suspected of having a disability; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	Result	Points Possible	Points Earned
			25	
			15	
			0	
Notes				0.00

		Result	Points Possible	Points Earned
Measure 1d English Language Learners	Is the school protecting the rights of English Language Learner (ELL) students? (Applicable if qualifying students number 10 or more)			
	Exceeds Standard: The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to requirements regarding ELLs, including but not limited to: Equitable access and opportunity to enroll; required policies related to the service of ELL students; compliance with native language communication requirements; proper steps for identification of students in need of ELL services; appropriate and equitable delivery of services to identified students; appropriate accommodations on assessments; exiting of students from ELL services; and ongoing monitoring of exited students. Matters of non-compliance, if any, are minor and quickly remedied, with documentation, by the governing board.		25	
	Meets Standard: The school has exhibited non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of ELL students; however, matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.		15	
	Does Not Meet Standard: The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to requirements regarding ELLs; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.		0	
Notes				0.00
INDICATOR 2: FINANCIAL MANAGEMENT AND OVERSIGHT				
Measure 2a Financial Reporting and Compliance	Is the school meeting financial reporting and compliance requirements?			
	Exceeds Standard: The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial reporting requirements, including but not limited to: Complete and on-time submission of financial reports including annual budget, revised budgets (if applicable), periodic financial reports as required by the PCSC, and any reporting requirements if the board contracts with an Education Service Provider; on-time submission and completion of the annual independent audit and corrective action plans (if applicable); and all reporting requirements related to the use of public funds.		25	
	Meets Standard: The school largely exhibits compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to financial reporting requirements. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.		15	
	Does Not Meet Standard: The school exhibits frequent and/or significant failure to comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial reporting requirements; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.		0	
Notes				0.00
Measure 2b GAAP	Is the school following Generally Accepted Accounting Principles (GAAP)?			
	Meets Standard: The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit, including but not limited to: An unqualified audit opinion; an audit devoid of significant findings and conditions, material weaknesses, or significant internal control weaknesses; and an audit that does not include a going concern disclosure in the notes or an explanatory paragraph within the audit report.		25	
	Does Not Meet Standard: The school exhibits failure to comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.		0	
	Notes			

GOVERNANCE AND REPORTING				
Measure 3a Governance Requirements	Is the school complying with governance requirements? Exceeds Standard: The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to governance by its board, including but not limited to: board policies; board bylaws; state open meetings law; code of ethics; conflicts of interest; board composition; and compensation for attendance at meetings. Meets Standard: The school largely exhibits compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to governance by its board. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board. Does Not Meet Standard: The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to governance by its board; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.	Result	Points Possible	Points Earned
			25	
			15	
			0	
Notes				0.00
Measure 3b Reporting Requirements	Is the school complying with reporting requirements? Exceeds Standard: The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, and/or federal authorities, including but not limited Meets Standard: The school largely exhibits compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, and/or federal authorities. Instances of non-regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, and/or federal authorities; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing	Result	Points Possible	Points Earned
			25	
			15	
			0	
Notes				0.00
INDICATOR 4: STUDENTS AND EMPLOYEES				
Measure 4a Student Rights	Is the school protecting the rights of all students? Exceeds Standard: The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to the rights of students, including but not limited to: policies and practices related to recruitment and enrollment; the collection and protection of student information; due process protections, privacy, civil rights, and student liberties requirements; conduct of discipline. Meets Standard: The school largely exhibits compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the rights of students. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board. Does Not Meet Standard: The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to the rights of students; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.	Result	Points Possible	Points Earned
			25	
			15	
			0	
Notes				0.00

October 9, 2014

NAME OF SCHOOL --- OPERATIONAL FRAMEWORK

		Result	Points Possible	Points Earned
Measure 4b Credentialing	<p>Is the school meeting teacher and other staff credentialing requirements?</p> <p>Exceeds Standard: The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to state and federal certification requirements.</p> <p>Meets Standard: The school largely exhibits compliance with applicable laws, rules, regulations, or requirements of the performance certificate relating to state and federal certification requirements. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p>Does Not Meet Standard: The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to state and federal certification requirements; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	<p>25</p> <p>15</p> <p>0</p>	<hr style="width: 100%;"/> <p>0.00</p>	
Notes				
Measure 4c Employee Rights	<p>Is the school complying with laws regarding employee rights?</p> <p>Exceeds Standard: The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to employment considerations, including those relating to the Family Medical Leave Act, the Americans with Disabilities Act, and employment contracts.</p> <p>Meets Standard: The school largely exhibits compliance with applicable laws, rules, regulations, or requirements of the performance certificate relating to employment considerations or employee rights. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p>Does Not Meet Standard: The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to employment considerations; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	<p>25</p> <p>15</p> <p>0</p>	<hr style="width: 100%;"/> <p>0.00</p>	
Notes				
Measure 4d Background Checks	<p>Is the school completing required background checks?</p> <p>Exceeds Standard: The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to background checks of all applicable individuals.</p> <p>Meets Standard: The school largely exhibits compliance with applicable laws, rules, regulations, or requirements of the performance certificate relating to background checks of all applicable individuals. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p>Does Not Meet Standard: The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to background checks of all applicable individuals; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	<p>25</p> <p>15</p> <p>0</p>	<hr style="width: 100%;"/> <p>0.00</p>	
Notes				

INDICATOR 5: SCHOOL ENVIRONMENT				
Measure 5a Facilities and Transportation	Is the school complying with facilities and transportation requirements? <p>Exceeds Standard: The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to the school facilities, grounds, and transportation, including but not limited to: American's with Disabilities Act, fire inspections and related records, viable certificate of occupancy or other required building use authorization, documentation of requisite insurance coverage, and student transportation.</p> <p>Meets Standard: The school largely exhibits compliance with applicable laws, rules, regulations, or requirements of the performance certificate relating to the school facilities, grounds, or transportation. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p>Does Not Meet Standard: The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to the school facilities, grounds, and transportation; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	Result	Points Possible	Points Earned
			25	
			15	
			0	
				0.00
Notes				
Measure 5b Health and Safety	Is the school complying with health and safety requirements? <p>Exceeds Standard: The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to safety and the provision of health-related services.</p> <p>Meets Standard: The school largely exhibits compliance with applicable laws, rules, regulations, or requirements of the performance certificate relating to safety or the provision of health-related services. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p>Does Not Meet Standard: The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to safety and the provision of health-related services; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	Result	Points Possible	Points Earned
			25	
			15	
			0	
				0.00
Notes				
Measure 5c Information Handling	Is the school handling information appropriately? <p>Exceeds Standard: The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to the handling of information, including but not limited to: maintaining the security of and providing access to student records under the Family Educational Rights and Privacy Act and other applicable authorities; accessing documents maintained by the school under the state's Freedom of Information law and other applicable authorities; Transferring of student records; proper and secure maintenance of testing materials.</p> <p>Meets Standard: The school largely exhibits compliance with applicable laws, rules, regulations, or requirements of the performance certificate relating to the handling of information. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p>Does Not Meet Standard: The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to the handling of information; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	Result	Points Possible	Points Earned
			25	
			15	
			0	
				0.00
Notes				

ADDITIONAL OBLIGATIONS		Result	Points Possible	Points Earned
Measure 6a Additional Obligations	Is the school complying with all other obligations?			
	<p>Meets Standard: The school materially complies with all other material legal, statutory, regulatory, or contractual requirements contained in its charter contract that are not otherwise explicitly stated herein, including but not limited to requirements from the following sources: revisions to state charter law; and requirements of the State Department of Education. Matters of non-compliance, if any, are minor and quickly remedied, with documentation, by the governing board.</p> <p>Does Not Meet Standard: The school exhibits frequent and/or significant failure to materially comply with with all other material legal, statutory, regulatory, or contractual requirements contained in its charter contract that are not otherwise explicitly stated here; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>		25	
Notes			0	0.00

October 9, 2014

NAME OF SCHOOL --- FINANCIAL FRAMEWORK

INDICATOR 1: NEAR-TERM MEASURES			
Measure 1a Current Ratio	<p>Current Ratio: Current Assets divided by Current Liabilities</p> <p>Meets Standard: Current Ratio is greater than or equal to 1.1 OR Current Ratio is between 1.0 and 1.1 and one-year trend is positive (current year ratio is higher than last year's). <i>Note: For schools in their first or second year of operation, the current ratio must be greater than or equal to 1.1.</i></p> <p>Does Not Meet Standard: Current Ratio is between 0.9 and 1.0 or equalis 1.0 OR Current Ratio is between 1.0 and 1.1 and one-year trend is negative.</p> <p>Falls Far Below Standard: Current ratio is less than or equal to 0.9.</p>	Result	Points Possible
			Points Earned
			50
			10
			0
			<hr style="width: 100%; border: 0.5px solid black;"/> 0.00
Notes			
Measure 1b Unrestricted Days Cash	<p>Unrestricted Days Cash: Unrestricted Cash divided by (Total Expenses minus Depreciation Expense / 365)</p> <p>Meets Standard: 60 Days Cash OR Between 30 and 60 Days Cash and one-year trend is positive. <i>Note: Schools in their first or second year of operation must have a minimum of 30 Days Cash.</i></p> <p>Does Note Meet Standard: Days Cash is between 15-30 days OR Days Cash is between 30-60 days and one-year trend is negative.</p> <p>Falls Far Below Standard: Fewer than 15 Days Cash.</p>	Result	Points Possible
			Points Earned
			50
			10
			0
			<hr style="width: 100%; border: 0.5px solid black;"/> 0.00
Notes			
Measure 1c Enrollment Variance	<p>Enrollment Variance: Actual Enrollment divided by Enrollment Projection in Charter School Board-Approved Budget</p> <p>Meets Standard: Enrollment Variance equals or exceeds 95 percent in the most recent year.</p> <p>Does Not Meet Standard: Enrollment Variance is between 85-95 percent in the most recent year.</p> <p>Falls Far Below Standard: Enrollment Variance is less than 85 percent in the most recent year.</p>	Result	Points Possible
			Points Earned
			50
			30
			0
			<hr style="width: 100%; border: 0.5px solid black;"/> 0.00
Notes			
Measure 1d Default	<p>Default</p> <p>Meets Standard: School is not in default of loan covenant(s) and/ore is not delinquent with debt service payments.</p> <p>Does Not Meet Standard: Not applicable</p> <p>Falls Far Below Standard: School is in default of loan covenant(s) and/or is delinquent with debt service payments.</p>	Result	Points Possible
			Points Earned
			50
			0
			<hr style="width: 100%; border: 0.5px solid black;"/> 0.00
Notes			

October 9, 2014

NAME OF SCHOOL --- FINANCIAL FRAMEWORK

INDICATOR 2: SUSTAINABILITY MEASURES																		
Measure 2a Total Margin and Aggregated 3-Year Total Margin	<p>Total Margin: Net Income divided by Total Revenue AND Aggregated Total Margin: Total 3-Year Net Income divided by Total 3-Year Revenues</p> <p>Meets Standard: Aggregated 3-year Total Margin is positive and the most recent year Total Margin is positive OR Aggregated 3-Year Total Margin is greater than -1.5 percent, the trend is positive for the last two years, and the most recent year Total Margin is positive. <i>Note: For schools in their first or second year of operation, the cumulative Total Margin must be positive.</i></p> <p>Does Not Meet Standard: Aggregated 3-Year Total Margin is greater than -1.5 percent, but trend does not "Meet Standard"</p> <p>Falls Far Below Standard: Aggregated 3-Year Total Margin is less than or equal to -1.5 percent OR The most recent year Total Margin is less than -10 percent.</p>	Result	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: right;">Points Possible</td> <td style="width: 20px;"></td> <td style="text-align: left;">Points Earned</td> </tr> <tr> <td style="text-align: center;">50</td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">10</td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">0</td> <td></td> <td style="text-align: right; border-top: 1px solid black;">0.00</td> </tr> </table>	Points Possible		Points Earned	50			10			0		0.00			
Points Possible		Points Earned																
50																		
10																		
0		0.00																
Measure 2b Debt to Asset Ratio	<p>Debt to Asset Ratio: Total Liabilities divided by Total Assets</p> <p>Meets Standard: Debt to Asset Ratio is less than 0.9</p> <p>Does Not Meet Standard: Debt to Asset Ratio is between 0.9 and 1.0</p> <p>Falls Far Below Standard: Debt to Asset Ratio is greater than 1.0</p>	Result	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: right;">Points Possible</td> <td style="width: 20px;"></td> <td style="text-align: left;">Points Earned</td> </tr> <tr> <td style="text-align: center;">50</td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">30</td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">0</td> <td></td> <td style="text-align: right; border-top: 1px solid black;">0.00</td> </tr> </table>	Points Possible		Points Earned	50			30			0		0.00			
Points Possible		Points Earned																
50																		
30																		
0		0.00																
Measure 2c Cash Flow	<p>Cash Flow: Multi-Year Cash Flow = Year 3 Total Cash - Year 1 Total Cash AND One-Year Cash Flow = Year 2 Total Cash - Year 1 Total Cash</p> <p>Meets Standard (in one of two ways): Multi-Year Cumulative Cash Flow is positive and Cash Flow is positive each year OR Multi-Year Cumulative Cash Flow is positive, Cash Flow is positive in one of two years, and Cash Flow in the most recent year is positive. <i>Note: Schools in their first or second year of operation must have positive cash flow.</i></p> <p>Does Not Meet Standard: Multi-Year Cumulative Cash Flow is positive, but trend does not "Meet Standard"</p> <p>Falls Far Below Standard: Multi-Year Cumulative Cash Flow is negative</p>	Result	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: right;">Points Possible</td> <td style="width: 20px;"></td> <td style="text-align: left;">Points Earned</td> </tr> <tr> <td style="text-align: center;">0</td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">50</td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">30</td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">0</td> <td></td> <td style="text-align: right; border-top: 1px solid black;">0.00</td> </tr> </table>	Points Possible		Points Earned	0			50			30			0		0.00
Points Possible		Points Earned																
0																		
50																		
30																		
0		0.00																
Measure 2d Debt Service Coverage Ratio	<p>Debt Service Coverage Ratio: (Net Income + Depreciation + Interest Expense)/(Annual Principal, Interest, and Lease Payments)</p> <p>Meets Standard: Debt Service Coverage Ratio is equal to or exceeds 1.1</p> <p>Does Not Meet Standard: Debt Service Coverage Ratio is less than 1.1</p> <p>Falls Far Below Standard: Not Applicable</p>	Result	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: right;">Points Possible</td> <td style="width: 20px;"></td> <td style="text-align: left;">Points Earned</td> </tr> <tr> <td style="text-align: center;">50</td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">0</td> <td></td> <td style="text-align: right; border-top: 1px solid black;">0.00</td> </tr> </table>	Points Possible		Points Earned	50			0		0.00						
Points Possible		Points Earned																
50																		
0		0.00																

October 9, 2014

NAME OF SCHOOL --- PERFORMANCE FRAMEWORK SCORING

ACADEMIC	Measure	Possible Elem / MS Points	POINTS EARNED	Possible HS Points	POINTS EARNED
State/Federal Accountability	1a	25	0.00	25	0.00
	1b	25	0.00	25	0.00
Proficiency	2a	75	0.00	75	0.00
	2b	75	0.00	75	0.00
	2c	75	0.00	75	0.00
	3a	100	0.00	100	0.00
Growth	3b	100	0.00	100	0.00
	3c	100	0.00	100	0.00
	3d	75	0.00	75	0.00
	3e	75	0.00	75	0.00
	3f	75	0.00	75	0.00
	4a	50		50	0.00
College & Career Readiness	4b	50		50	#REF!
	4c	50		50	0.00
	Total Possible Academic Points		950		950
- Points from Non-Applicable					
Total Possible Academic Points for This School		950		950	
Total Academic Points Received			0.00		#REF!
% of Possible Academic Points for This School			0.00%		#REF!

MISSION-SPECIFIC	Measure	Possible Points	POINTS EARNED	Possible Points	POINTS EARNED
Providing rigorous, college preparatory	1	100			
	2				
	3				
	4				
	5				
Total Possible Mission-Specific Points				700	
Total Mission-Specific Points Received			0.00		0.00
% of Possible Mission-Specific Points Received			#DIV/0!		0.00%

TOTAL POSSIBLE ACADEMIC & MISSION-SPECIFIC POINTS	950		1650	
TOTAL POINTS RECEIVED		0.00		#REF!
% OF POSSIBLE ACADEMIC & MISSION-SPECIFIC POINTS		0.00%		#REF!

OPERATIONAL	Measure	Points Possible	Points Earned
Educational Program	1a	25	0.00
	1b	25	0.00
	1c	25	0.00
Financial Management & Oversight	2a	25	0.00
	2b	25	0.00
Governance & Reporting	3a	25	0.00
	3b	25	0.00
Students & Employees	4a	25	0.00
	4b	25	0.00
	4c	25	0.00
	4d	25	0.00
School Environment	5a	25	0.00
	5b	25	0.00
	5c	25	0.00
Additional Obligations	6a	25	0.00
TOTAL OPERATIONAL POINTS		375	0.00
% OF POSSIBLE OPERATIONAL POINTS			0.00%

FINANCIAL	Measure	Points Possible	Points Earned
Near-Term Measures	1a	50	0.00
	1b	50	0.00
	1c	50	0.00
	1d	50	0.00
Sustainability Measures	2a	50	0.00
	2b	50	0.00
	2c	50	0.00
	2d	50	0.00
TOTAL FINANCIAL POINTS		400	0.00
% OF POSSIBLE FINANCIAL POINTS			0.00%

October 9, 2014

NAME OF SCHOOL --- PERFORMANCE FRAMEWORK SCORING

ACCOUNTABILITY DESIGNATION	Academic & Mission-Specific		Operational		% of Points Possible Earned
	Range	% of Points Possible Earned	Range	% of Points Possible Earned	
<p>Honor Schools achieving at this level in all categories are eligible for special recognition and will be recommended for renewal. Replication and expansion proposals are likely to succeed.</p>	75% - 100% of points possible		90% - 100% of points possible		
<p>Good Standing Schools achieving at this level in Academic & Mission-Specific will be recommended for renewal; however, conditional renewal may be recommended if Operational and/or Financial outcomes are poor. Replication and expansion proposals will be considered. To be placed in this category for Academic & Mission-Specific, schools must receive the appropriate percentage of points and have at least a Three Star Rating.</p>	55% - 74% of points possible		80% - 89% of points possible		
<p>Remediation Schools achieving at this level in Academic & Mission-Specific may be recommended for non-renewal or conditional renewal, particularly if Operational and/or Financial outcomes are also poor. Replication and expansion proposals are unlikely to succeed.</p>	31% - 54% of points possible		61% - 79% of points possible		
<p>Critical Schools achieving at this level in Academic & Mission-Specific level face a strong likelihood of non-renewal, particularly if Operational and/or Financial outcomes are also poor. Replication and expansion proposals should not be considered.</p>	0% - 30% of points possible		0% - 60% of points possible		