

SUBJECT

Idaho Science and Technology Charter School Annual Update

APPLICABLE STATUTE, RULE, OR POLICY

N/A

BACKGROUND

Idaho Science and Technology Charter School (ISTCS) is a public charter school authorized by the Public Charter School Commission (PCSC) and located in Idaho Falls since 2009. ISTCS serves approximately 225 students in grades 6-8.

DISCUSSION

ISTCS will provide an annual update on the status of the school.

ISTCS continues to produce reasonably strong academic results. ISTCS received a Star Rating of 3 out of 5 for both the [2011-2012](#) and [2012-2013](#) school years. The school has a Continuous Improvement plan in place with the State Department of Education (SDE).

ISTCS reports a significant administrative transition within the past year. Gary Larson retired in May 2013. Tami Dortch, the school's previous assistant principal, was hired into the position of principal. In October 2013, the school's board appointed Tami Dortch the school's acting director, replacing contractor Fred Ball. ISTCS has since identified and self-reported a number of internal shortcomings that were previously left unaddressed, including gaps and lack of transparency in policies, procedures, and fiscal processes. ISTCS has voluntarily submitted a plan for addressing these issues.

Enrollment at ISTCS has improved this year; the school's total enrollment has increased from 184 in 2012-2013 to 226 in 2013-2014. However, ISTCS's financial situation remains tight. The school ended FY13 with a carryover of nearly \$34,000. ISTCS anticipates having a single-year loss in FY14 of nearly \$28,000 and projects ending the year with a carryover of just over \$6,000.

IMPACT

Information item only.

STAFF COMMENTS AND RECOMMENDATIONS

Staff has no comments or recommendations.

COMMISSION ACTION

Any action would be at the discretion of the PCSC.

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**Idaho Public Charter School Commission
Site Visit Report**

School	Idaho Science and Technology Charter School (ISTCS)
Address	17 North 550 West, Blackfoot, ID 83221
Date of Site Visit	September 24, 2013
PCSC Staff Present	Alison Henken, Charter Schools Program Manager
Board Member(s) Interviewed	Mike Kitzmiller, Chair Kelly Moulton Gary Larsen
Administrator(s) Interviewed	Tami Dortch, Principal
Business Manager / Clerk Interviewed	Chantelle Macy, Business Manager
Other Stakeholder(s) Interviewed	Teachers (3)

Board Member(s) Interview

Mike Kitzmiller, Board Chair, and board members Kelly Moulton and Gary Larsen participated in the interview. The ISTCS board members described the school's mission and vision in their own words, saying that the school provides a safe and positive culture and a well-rounded education that emphasizes hands-on learning, technology, and the arts.

The board reported having an excellent relationship with the new Principal, Tami Dortch. Mrs. Dortch was previously the Assistant Principal and Curriculum Coordinator and replaced Principal Gary Larsen when he retired in spring 2013. The board believes that Ms. Dortch has an excellent background and is strong in curriculum implementation and strategic thinking. The board stated that she has their full support. Ms. Dortch is very open in her communication with the board and provides academic updates to the board monthly and informally on a regular basis.

The ISTCS board's last self-evaluation was approximately two years ago. The board communicated an interest in conducting another self-evaluation and asked for feedback and resources from the PCSC staff member. Board training is an area where the board recognizes they can improve, since they have not done it on a regular basis. They had two sessions facilitated by the ISBA approximately two years ago and have participated in some sessions with the SDE. The board was open to feedback regarding training, and the PCSC staff member recommended that they may want to consider using the Charter School Board University book by Brian Carpenter, as PCSC staff has received positive feedback about this resource from other boards that have used it for training purposes.

When asked about concerns they have for the school, the board members stated that finances continue to be a high priority for the board. Finances remain tight; however, the school ended FY13 with a carryover, enrollment is up, and the board feels they are headed in the right direction. The board and administration have worked to build community awareness and support for the school through a marketing campaign, and they feel this has had a positive impact. The board doesn't have any significant concerns related to operations. In regards to academics, they also feel they are headed in a positive direction.

Administrator(s) Interview

Tami Dortch, Principal, participated in the interview. Ms. Dortch feels she has a strong working relationship with the board. They ask good questions and listen to her feedback, and though they are very involved, they are conscientious about not micromanaging or overstepping. The board

sets the vision and makes final decisions related to policy while giving Ms. Dortch the freedom to manage the day-to-day operations of the school.

Ms. Dortch measures success at ISTCS based on academics (including standardized test scores and other measures), teacher quality based on her classroom observations, strength of the curriculum and its implementation, stakeholder support and feedback, and the nature of the school's culture (happiness of students, safety, positivity). She has found it to be critical for the board, administration, and teachers to be on the same page in order for a strong, positive culture to be developed.

The Leadership Team (formed in 2012-2013) has worked with Ms. Dortch to build a cohesive staff. Staff professional development has also aided in Ms. Dortch in developing her relationship with the teachers and staff and has encouraged them to collaborate with each other. Since Spring 2013, at each staff meeting, two teachers are expected to present a best practice or strategy to the rest of the group. In Spring 2014, the school's professional development will be focused on ensuring that implementation of the Common Core State Standards (CCSS) is progressing appropriately and that teachers are prepared to support students in transitioning to the Smarter Balanced Assessment (SBA).

When asked about her concerns related to the schools operations, academics, or finances, Ms. Dortch noted that while finances remain tight, the school had a more reasonable carryover at the end of last year and enrollment has increased in 2013-2014. She is a little worried about the transition to the SBA, primarily because there is no way to know how students will perform (at ISTCS and elsewhere), but believes the school is doing everything it can to prepare.

Business Manager / Clerk Interview

Chantelle Macy, Business Manager, participated in the interview. Ms. Macy has been involved with BCCLC and ISTCS for six years, and helped to found ISTCS. After the school's founding, she was Business Manager for both BCCLC and ISTCS until January 2012, when she transitioned to being full-time at ISTCS only.

Ms. Macy stated that the school is doing better financially, particularly since enrollment is up. The budget was estimated at 220 students; as of the site visit, actual enrollment was at 227. Ms. Macy anticipated that enrollment may rise slightly through the early part of the first semester.

The FY14 budget was prepared by Fred Ball with support and feedback from Ms. Macy and Ms. Dortch. The budget creation process includes a review of the previous year's actual revenue and expenditures and a discussion about adjustments that should be made for the new fiscal year. Ms. Macy monitors the finances closely and frequently. She provides reports to the board at their monthly meetings.

Meeting with Teachers and Staff

The PCSC staff member had the opportunity to meet with three (3) teachers and staff. When asked for open and honest feedback, staff gave the following responses to the following questions.

How can this school improve?

- We feel pretty good about CCSS alignment overall, but believe that vertical alignment could still improve. Teachers need to get on the same page. (Staff noted that there is a plan to discuss this at the next staff meeting).

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- We would like our athletic department to continue to grow and do more; we know that middle school students care about sports.
- It would be great if there was more parent involvement in the school. Perhaps we could have more events at the school to get parents more connected and on the same page with us regarding the school's vision and approach.
- We would like to continue to have more hands-on activities and classes. For instance, we'd like to see drama brought back.
- We think there should be more PR / advertising about what we're doing well.

Describe the professional development / training you receive. Is it effective? Do ideas and strategies learned during professional development get applied?

- On Fridays, a team of two teachers instructs the full group on teaching strategies. This is very effective; since its coming from our peers, the ideas tend be well-connected to our school and approach, so we apply them.
- The current professional development has also helped encourage collaboration and communication among teachers.
- In Spring 2014, professional development will shift to a focus on CCSS vertical alignment.

What is going well at your school? What do you like about working here?

- When goals are set, we work together to meet them. The staff has a strong camaraderie and positive attitudes. We have identified problems and challenges, but we're focused on solutions.
- Overall, the school is a positive environment. It's safe, both physically and emotionally. We want to see the students succeed and we work together to help them move forward.
- Ms. Dortch's expertise has been a big benefit for the school. She's a teacher at heart and she helps teachers find solutions. At the same time, she's a strategic, long-term thinker.
- The size of the school is great; it's small enough that we know the students and families, even beyond those that are in our classrooms.
- We value the students and they feel it. They know they're cared for and that motivates them.

Documents Review

Finances

The FY13 year-end and FY14 year-to-date finances were reviewed. Questions were answered by Chantelle Macy. Though it remains somewhat tight, the financial situation at ISTCS is improved. Based on preliminary audit results, the school ended the 2012-2013 year with a carryover of nearly \$32,000, which represents a single-year increase / surplus of approximately \$27,000. Enrollment has increased in 2013-2014. Last year, the school had 189 students; at the time of the site visit, ISTCS had 227 enrolled for 2013-2014. Based on the information provided, it appears that, thus far, revenue and expenditures seem to be tracking at or better than expectations and financial monitoring is frequent and appropriate.

Special Education Files

Three (3) special education files were selected at random by the PCSC staff for review. All IEPs were up-to-date and included complete LRE documentation and clear accommodations. One of the IEPs was completed slightly late (based on when the previous one expired), however, this was due to the timing of a school transfer by the student and ISTCS completed an IEP in a timely manner. Eligibility documentation was included in all files. The files were all well organized and consistent. At this time, there are no concerns about the special education files that were reviewed.

The PCSC staff member had the opportunity to briefly observe a student receiving individual services; the student was engaged and had appropriate interactions with the special education teacher.

Lisa Blight, the Special Education Teacher, was available for a brief interview. She believes that the hardest part of her job is balancing teaching and paperwork. She described the school's Child Find process, from info on the website and in the application to parent identification, AIMSWeb testing, and teacher referrals. Mrs. Blight supervises one full-time aide and one part-time aide. She models activities for them, allows them to practice, and also provides them resources about managing behavior. To ensure that IEPs are appropriately implemented, she makes sure that goals are focused on what the student really needs; creates packets that are closely tied to the students' goals; and uses feedback, progress reports, and AIMSWeb results to assess students' progress.

Classroom Observations

The PCSC staff member had the opportunity to independently observe nine (9) classrooms. The types of activities being facilitated varied, including hands-on projects (in three classrooms), discussion, life applications, and practice. Classroom environments were positive, with teachers and students usually demonstrating mutual respect. Student engagement was strong. In six (6) of the classrooms, students were identified as highly engaged (with virtually all students focused on the task at hand); students in the remaining three (3) classrooms were identified as engaged (with most of the students actively participating). There were minimal behavior issues observed. In the few cases where behavioral issues were apparent, they were minor and quickly addressed by the teacher (often through appropriate re-direction). In only two classrooms, there were minor issues with transitions (with transitions being slower than may be ideal); however, students were reengaged within a reasonable amount of time. Overall, the PCSC staff member felt that observations were improved from the previous year (2012). There was improved consistency in regards to the quality of instruction, more hands-on activities and discussions including practical applications, and the engagement level of students was strong.

Summary

Strengths

- Classroom observations revealed many hands-on activities and classes / projects connected to the school's mission (science, technology, etc) and a high level of student engagement
- The professional development model (of teachers instructing each other on best practices and/or effective teaching strategies) appears to be very effective; teachers report that collaboration has improved, they are engaged in the sessions, and are able to apply what they learn.

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- The board and administrator report having a strong working relationship.
- Enrollment has increased and finances have improved.

Challenges or Areas for Improvement

- Finances, though improved, remain relatively tight.
- Board training could be improved.

Concerns

- The PCSC staff member who conducted the site visit does not have any significant concerns about Idaho Science and Technology Charter School at this time.

Possible Charter Amendments

- The administration communicated that the school may submit amendments to the charter in order to adjust outdated language and improve alignment with operations.

Recommendations

- PCSC staff recommends that the administrators, business manager, and board all remain diligent in monitoring their finances to give them the best possible chance of ending the year with an increased carryover / reserves.
- PCSC staff recommends that the school continue their implementation of PR and marketing strategies to build community awareness and maintain strong enrollment.

Materials or Follow-up Requested of the School

No follow-up was requested of the school.

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CHARTER SCHOOL DASHBOARD

Date: January 9, 2014

School Name: Idaho Science and Technology Charter School

School Address: 21 N 550 West, Blackfoot, ID 83221

School Phone: (208) 785-7827

Current School Year: 2013-14

School Mission: The mission of ISTCS is to provide a solid foundation in core subjects, an emphasis on science and technology, opportunities to expand interests in the humanities and arts, and a broad program to explore educational and career opportunities. ISTCS will prepare students to make intelligent and appropriate decisions about their education and future career pathways.

CHARTER SCHOOL BOARD

Board Member Name	Office and Term	Skill Set(s)	Email	Phone
Mike Kitzmiller	Chair	RN	kitzmljk@msn.com	(208)785-7827
Kelly Moulton	Vice Chair	Business	kelly@ahcvet.com	(208)785-7827
Gary Larson	Secretary/Treasurer	Retired Education	garyidaho@gmail.com	(208)785-7827
Steve Elliot	Member	Quality Assurance, INEL	skelliott73@msn.com	(208)785-7827
Bryan Barclay	Member	Post Secondary Education	barcbrya@isu.edu	(208)785-7827

ENROLLMENT

Grade Level	Current Year's Enrollment Projection	Current Enrollment	Current ADA	Current Waiting List	Previous Year's Enrollment	Previous Year's ADA
6	96	102	94.18	2	60	59.16
7	70	68	118.23		54	120.5
8	54	56			70	
TOTAL	220	226	212.41	2	184	179.66

STUDENT DEMOGRAPHICS

School Year	Hispanic (# and %)	Asian (# and %)	White (# and %)	Black (# and %)	American Indian (# and %)	LEP (# and %)	FRL (# and %)	Special Education (# and %)
Current	18 (8%)	8 (4%)	186 (82%)	3 (1%)	13 (6%)	0	130 (58%)	17
Previous	16 (9%)	4 (2%)	166 (89%)	1 (0%)	5 (3%)	0	93 (51%)	23

FACULTY AND STAFF

Administrator Name(s): Tami Dortch, Principal and Acting Director; Steven Andrew, Assistant Principal
Administrator's Hire Date: July, 2011 July, 2009
Administrator Email(s): tami.dortch@istcharter.org, steven.andrew@istcharter.org

Current Classified Staff (# FTE): 6, FTE 4
Current Faculty (# FTE): 17

EDUCATIONAL PROGRAM

Does your school have an active improvement plan in place / on file with the SDE? Yes
Does your school currently have a school improvement status with the SDE? Yes
If yes, please specify your school's status (Focus, Priority): Continuous Improvement

COMMENTS (optional)

Please describe any significant changes experienced by your school in the past year:

ISTCS has experienced major administrative transition during the past year. Its principal, Gary Larson, retired in May, 2013. He was replaced by the school's assistant principal, Tami Dortch. Steve Andrew replaced Tami as assistant principal. In October, 2013, the school replaced Fred Ball as the director and named Tami Dortch as the acting director.

Please describe the greatest successes experienced by your school in the past year:

Increased enrollment. The school increased enrollment by 42 students (total 226) and anticipates similar growth next year based on lottery forms, surveys, and letters of intent.

Implementation of 6th grade transition program including curriculum, schedule, and activities. This program has significantly increased satisfaction among 6th grade students and parents. We anticipate that it will also increase student achievement; however, that will be more difficult to document without standardized test data this year.

Horizontal and vertical alignment with Idaho Core Standards is nearly complete including documentation, implementation, and assessment.

Increased stakeholder satisfaction. Surveys conducted at the beginning of 2nd semester show a 96% satisfaction rating.

Increased collaboration with local school districts.

Please describe any challenges you anticipate during the upcoming year:

We anticipate a number of ongoing challenges as a result of administrative transition. ISTCS has submitted a complete Corrective Action Report to PCSC outlining the steps we will be taking over the next several months to address these challenges.

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.

ADDITIONAL ATTACHMENTS

PCSC Corrective Action Report.

Charter Revision Request.

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IDAHO SCIENCE AND TECHNOLOGY CHARTER SCHOOL --- BUDGET SUMMARY

ACCOUNT DESCRIPTION	ORIGINAL BUDGET	AMENDED / WORKING BUDGET	FYTD ACTIVITY	UNRECEIVED / UNEXPENDED BALANCE	FYTD %	PROJECTED YEAR-END	NOTES
REVENUE							
414100 Tuition	-	-	-	-		-	
415000 Earnings on Investments	300.00	300.00	167.69	132.31	56%	300.00	
416100 School Food Service	-	-	-	-		-	
416200 Meal sales: non-reimbursable	25,000.00	25,000.00	17,383.25	7,616.75	70%	33,300.00	
416900 Other Food Sales	-	-	-	-		-	
417100 Admissions / Activities	-	-	-	-		-	
417200 Bookstore Sales	-	-	-	-		-	
417300 Clubs / Organization Fees, etc.	-	-	-	-		-	
417400 School Fees & Charges/Fundraising	-	-	-	-		-	
417900 Other Student Revenue	-	-	-	-		-	
419100 Rentals	-	-	-	-		-	
419200 Contributions/Donations	12,000.00	12,000.00	-	12,000.00	0%	12,000.00	
419900 Other Local Revenue	18,300.00	18,300.00	14,765.86	3,534.14	81%	18,300.00	
431100 Base Support Program	1,038,292.00	1,038,292.00	813,745.01	224,546.99	78%	1,038,292.00	
431200 Transportation Support	122,000.00	122,000.00	100,000.00	22,000.00	82%	122,000.00	
431400 Exceptional Child Support	-	-	-	-		-	
431600 Tuition Equivalency	-	-	-	-		-	
431800 Benefit Apportionment	137,149.00	137,149.00	50,000.00	87,149.00	36%	137,149.00	
431900 Other State Support	18,000.00	18,000.00	-	18,000.00	0%	18,000.00	
437000 Lottery / Addtl State Maintenance	15,000.00	15,000.00	12,918.00	2,082.00	86%	15,000.00	
439000 Other State Revenue	24,500.00	24,500.00	3,428.00	21,072.00	14%	24,500.00	
442000 Indirect Unrestricted Federal	-	-	-	-		-	
443000 Direct Restricted Federal	-	-	-	-		-	
445000 Title I - ESEA	32,800.00	32,800.00	12,705.47	20,094.53	39%	32,800.00	
445500 Child Nutrition Reimbursement	-	-	-	-		-	
445600 Title VI-B IDEA	21,304.00	21,304.00	10,777.08	10,526.92	51%	21,304.00	
445900 Other Indirect Restricted Federal	25,626.00	25,626.00	13,390.47	12,235.53	52%	25,626.00	
451000 Proceeds	-	-	-	-		-	
460000 Transfers In	-	-	-	-		-	
TOTAL REVENUE	\$1,490,271.00	\$1,490,271.00	\$1,049,280.83	\$440,990.17	70%	\$1,498,571.00	

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IDAHO SCIENCE AND TECHNOLOGY CHARTER SCHOOL --- BUDGET SUMMARY

ACCOUNT DESCRIPTION	ORIGINAL BUDGET	AMENDED / WORKING BUDGET	FYTD ACTIVITY	UNRECEIVED / UNEXPENDED BALANCE	FYTD %	PROJECTED YEAR-END	NOTES
EXPENDITURES							
100 SALARIES	849,639.00	849,639.00	417,071.97	432,567.03	49%	849,856.00	
200 EMPLOYEE BENEFITS	256,693.00	256,693.00	132,546.20	124,146.80	52%	258,467.84	
300 PURCHASED SERVICES	195,809.00	195,809.00	112,370.66	83,438.34	57%	196,048.97	
400 SUPPLIES	136,501.00	136,501.00	81,529.73	54,971.27	60%	138,270.46	
500 CAPITAL OUTLAY	10,300.00	10,300.00	10,370.73	(70.73)	101%	10,545.73	
600 DEBT RETIREMENT	32,100.00	32,100.00	17,348.82	14,751.18	54%	34,694.82	
700 INSURANCE	17,235.00	17,235.00	10,541.72	6,693.28	61%	17,235.00	
920000 TRANSFERS OUT	-	-	-	-		-	
TOTAL EXPENDITURES	\$1,498,277.00	\$1,498,277.00	\$781,779.83	\$716,497.17	52%	\$1,505,118.82	
TOTAL FUND REVENUES OVER EXPENDITURES	(\$8,006.00)	(\$8,006.00)	\$267,501.00			(\$6,547.82)	
TOTAL BEGINNING BALANCE (All Funds)	\$33,933.15	\$33,933.15	\$33,933.15			\$33,933.15	
TOTAL CHANGES (All Funds)	(\$31,819.00)	(\$31,819.00)	\$267,501.00			(\$27,766.00)	
ENDING BALANCE (All Funds)	\$2,114.15	\$2,114.15	\$301,434.15			\$6,167.15	

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IDAHO SCIENCE AND TECHNOLOGY CHARTER SCHOOL --- BUDGET SUMMARY

ACCOUNT DESCRIPTION	ORIGINAL BUDGET	AMENDED / WORKING BUDGET	FYTD ACTIVITY	UNRECEIVED / UNEXPENDED BALANCE	FYTD %	PROJECTED YEAR-END	NOTES
CHANGES IN FUND BALANCE BY FUND							
100 Beginning Fund Balance	\$31,819.00	\$31,819.00	\$31,819.00			\$31,819.00	
100 Changes in Fund Balance	(\$31,819.00)	(\$31,819.00)	\$271,682.01			(\$27,766.00)	
100 Ending Fund Balance	\$0.00	\$0.00	\$303,501.01			\$4,053.00	
245 Beginning Fund Balance	\$0.00	\$0.00	\$0.00			\$0.00	
245 Changes in Fund Balance	\$0.00	\$0.00	(\$2,437.95)			\$0.00	
245 Ending Fund Balance	\$0.00	\$0.00	(\$2,437.95)			\$0.00	
251 Beginning Fund Balance	\$0.00	\$0.00	\$0.00			\$0.00	
251 Changes in Fund Balance	\$0.00	\$0.00	\$3.00			\$0.00	
251 Ending Fund Balance	\$0.00	\$0.00	\$3.00			\$0.00	
257 Beginning Fund Balance	\$0.00	\$0.00	\$0.00			\$0.00	
257 Changes in Fund Balance	\$0.00	\$0.00	\$286.00			\$0.00	
257 Ending Fund Balance	\$0.00	\$0.00	\$286.00			\$0.00	
262 Beginning Fund Balance	\$0.00	\$0.00	\$0.00			\$0.00	
262 Changes in Fund Balance	\$0.00	\$0.00	\$169.86			\$0.00	
262 Ending Fund Balance	\$0.00	\$0.00	\$169.86			\$0.00	
271 Beginning Fund Balance	\$0.00	\$0.00	\$0.00			\$0.00	
271 Changes in Fund Balance	\$0.00	\$0.00	\$3,000.00			\$0.00	
271 Ending Fund Balance	\$0.00	\$0.00	\$3,000.00			\$0.00	
290 Beginning Fund Balance	\$2,114.15	\$2,114.15	\$2,114.15			\$2,114.15	
290 Changes in Fund Balance	\$0.00	\$0.00	(\$5,201.92)			\$0.00	
290 Ending Fund Balance	\$2,114.15	\$2,114.15	(\$3,087.77)			\$2,114.15	

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IDAHO SCIENCE AND TECHNOLOGY CHARTER SCHOOL --- GENERAL 100 FUND

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET	AMENDED / WORKING BUDGET	FYTD ACTIVITY	UNRECEIVED / UNEXPENDED BALANCE	FYTD %	PROJECTED YEAR-END	NOTES
REVENUE								
100.414100	Tuition				-			
100.415000	Earnings on Investments	300.00	300.00	167.69	132.31	56%	300.00	
100.419100	Rentals				-			
100.419200	Contributions/Donations	12,000.00	12,000.00	-	12,000.00	0%	12,000.00	
100.419900	Other Local Revenue	18,300.00	18,300.00	14,765.86	3,534.14	81%	18,300.00	
100.431100	Base Support	1,038,292.00	1,038,292.00	813,745.01	224,546.99	78%	1,038,292.00	
100.431200	Transportation Support	122,000.00	122,000.00	100,000.00	22,000.00	82%	122,000.00	
100.431400	Exceptional Child Support				-			
100.431600	Tuition Equivalency				-			
100.431800	Benefit Apportionment	137,149.00	137,149.00	50,000.00	87,149.00	36%	137,149.00	
100.431900	Other State Support	18,000.00	18,000.00	-	18,000.00	0%	18,000.00	
100.437000	Lottery / Addtl State Maintenance	15,000.00	15,000.00	12,918.00	2,082.00	86%	15,000.00	
100.439000	Other State Revenue	19,000.00	19,000.00	463.00	18,537.00	2%	19,000.00	
100.460000	Transfers In				-			
TOTAL GENERAL FUND REVENUES		\$1,380,041.00	\$1,380,041.00	\$992,059.56	387,981.44	72%	\$1,380,041.00	
EXPENDITURES								
100.515100	Secondary Salaries	562,250.00	562,250.00	279,786.73	282,463.27	50%	562,250.00	
100.515200	Secondary Benefits	185,000.00	185,000.00	98,664.53	86,335.47	53%	185,000.00	
100.515300	Secondary Purchased Services	500.00	500.00	-	500.00	0%	254.27	
100.515400	Secondary Supplies	26,200.00	26,200.00	14,702.70	11,497.30	56%	26,200.00	
100.515500	Secondary Capital Outlay	9,300.00	9,300.00	9,545.73	(245.73)	103%	9,545.73	
100.515600	Secondary Debt Retirement				-			
100.515700	Secondary Insurance				-			
100.521100	Exceptional Child Salaries	14,667.00	14,667.00	7,875.00	6,792.00	54%	11,384.00	
100.521200	Exceptional Child Benefits	4,800.00	4,800.00	2,601.75	2,198.25	54%	4,059.54	
100.521300	Exceptional Child Purchased Services	5,000.00	5,000.00	2,893.35	2,106.65	58%	5,000.00	
100.521400	Exceptional Child Supplies	500.00	500.00	440.46	59.54	88%	440.46	
100.521500	Exceptional Child Capital Outlay				-			
100.521600	Exceptional Child Debt Retirement				-			
100.521700	Exceptional Child Insurance				-			
Subtotals: Instruction		808,217.00	808,217.00	416,510.25	391,706.75	52%	804,134.00	

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IDAHO SCIENCE AND TECHNOLOGY CHARTER SCHOOL --- GENERAL 100 FUND

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET	AMENDED / WORKING BUDGET	FYTD ACTIVITY	UNRECEIVED / UNEXPENDED BALANCE	FYTD %	PROJECTED YEAR-END	NOTES
100.641100	School Administration Program Salaries	75,000.00	75,000.00	37,090.00	37,910.00	49%	75,000.00	
100.641200	School Administration Program Benefits	18,500.00	18,500.00	8,315.80	10,184.20	45%	18,500.00	
100.641300	School Administration Program Purchased Services	4,500.00	4,500.00	3,739.52	760.48	83%	4,500.00	
100.641400	School Administration Program Supplies	4,000.00	4,000.00	870.89	3,129.11	22%	4,000.00	
100.641500	School Administration Program Capital Outlay	-	-	-	-			
100.641600	School Administration Program Debt Retirement							
100.641700	School Administration Program Insurance	15,000.00	15,000.00	8,306.72	6,693.28	55%	15,000.00	
100.651100	Business Operation Program Salaries	35,000.00	35,000.00	17,499.94	17,500.06	50%	35,000.00	
100.651200	Business Operation Program Benefits	12,000.00	12,000.00	5,715.61	6,284.39	48%	11,765.30	
100.651300	Business Operation Program Purchased Services	4,499.00	4,499.00	4,584.70	(85.70)	102%	4,584.70	
100.651400	Business Operation Program Supplies	1.00	1.00	89.43	(88.43)	8943%	150.00	
100.651500	Business Operation Program Capital Outlay							
100.651600	Business Operation Program Debt Retirement							
100.651700	Business Operation Program Insurance							
100.661100	Buildings - Care Program Salaries	30,000.00	30,000.00	15,833.14	14,166.86	53%	31,000.00	
100.661200	Buildings - Care Program Benefits	6,000.00	6,000.00	3,751.40	2,248.60	63%	8,550.00	
100.661300	Buildings - Care Program Purchased Services	2,300.00	2,300.00	1,752.61	547.39	76%	2,300.00	
100.661400	Buildings - Care Program Supplies	5,700.00	5,700.00	1,922.57	3,777.43	34%	2,500.00	
100.661500	Buildings - Care Program Capital Outlay							
100.661600	Buildings - Care Program Debt Retirement							
100.661700	Buildings - Care Program Insurance							
100.664100	Maintenance - Student Occupied Salaries							
100.664200	Maintenance - Student Occupied Benefits							
100.664300	Maintenance - Student Occupied Purchased Services	153,800.00	153,800.00	77,492.98	76,307.02	50%	153,800.00	
100.664400	Maintenance - Student Occupied Supplies	29,200.00	29,200.00	28,405.84	794.16	97%	29,200.00	
100.664500	Maintenance - Student Occupied Capital Outlay							
100.664600	Maintenance - Student Occupied Debt Retirement							
100.664700	Maintenance - Student Occupied Insurance							
100.665100	Maintenance - Grounds Salaries							
100.665200	Maintenance - Grounds Benefits							
100.665300	Maintenance - Grounds Purchased Services	800.00	800.00	324.05	475.95	41%	800.00	
100.665400	Maintenance - Grounds Supplies	500.00	500.00	74.56	425.44	15%	180.00	
100.665500	Maintenance - Grounds Capital Outlay							
100.665600	Maintenance - Grounds Debt Retirement							
100.665700	Maintenance - Grounds Capital Insurance							
100.681100	Pupil-to-School Transportation Salaries	78,600.00	78,600.00	36,796.85	41,803.15	47%	78,600.00	
100.681200	Pupil-to-School Transportation Benefits	18,911.00	18,911.00	8,623.26	10,287.74	46%	18,911.00	
100.681300	Pupil-to-School Transportation Purchased Services	6,184.00	6,184.00	6,050.10	133.90	98%	6,184.00	
100.681400	Pupil-to-School Transportation Supplies	43,430.00	43,430.00	15,899.91	27,530.09	37%	43,430.00	
100.681500	Pupil-to-School Transportation Capital Outlay	1,000.00	1,000.00	825.00	175.00	83%	1,000.00	
100.681600	Pupil-to-School Transportation Debt Retirement							
100.681700	Pupil-to-School Transportation Insurance	2,235.00	2,235.00	2,235.00	-	100%	2,235.00	

February 13, 2014

IDAHO SCIENCE AND TECHNOLOGY CHARTER SCHOOL --- 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				-			
100.683200	General Transportation Benefits				-			
100.683300	General Transportation Purchased Services				-			
100.683400	General Transportation Supplies	570.00	570.00	318.60	251.40	56%	570.00	
100.683500	General Transportation Capital Outlay				-			
100.683600	General Transportation Debt Retirement				-			
100.683700	General Transportation Insurance				-			
Subtotals: Support Services		547,730.00	547,730.00	286,518.48	261,211.52	52%	547,760.00	
100.911500	Principal Capital Outlay				-			
100.911600	Principal Debt Retirement	32,100.00	32,100.00	17,348.82	14,751.18	54%	34,694.82	
100.912500	Interest Capital Outlay				-			
100.912600	Interest Debt Retirement				-			
100.913500	Refunded Debt Capital Outlay				-			
100.913600	Refunded Debt - Debt Retirement				-			
Subtotals: Non-Instruction		32,100.00	32,100.00	17,348.82	14,751.18	54%	34,694.82	
100.920000	Transfers Out				-			
100.950000	Contingency Reserve	23,813.00	23,813.00		23,813.00	0%	21,218.18	
Subtotals: Other		23,813.00	23,813.00	-	23,813.00	0%	21,218.18	
TOTAL GENERAL FUND EXPENDITURES		\$1,411,860.00	\$1,411,860.00	\$720,377.55	\$691,482.45	51%	\$1,407,807.00	
TOTAL GENERAL FUND REVENUES OVER EXPENDITURES		(\$31,819.00)	(\$31,819.00)	\$271,682.01			(\$27,766.00)	
	BEGINNING FUND BALANCE (July 1, 2013)	\$31,819.00	\$31,819.00	\$31,819.00			\$31,819.00	
	CHANGES IN FUND BALANCE	(\$31,819.00)	(\$31,819.00)	\$271,682.01			(\$27,766.00)	
	ENDING FUND BALANCE AS OF _____	\$0.00	\$0.00	\$303,501.01			\$4,053.00	

February 13, 2014

IDAHO SCIENCE AND TECHNOLOGY CHARTER SCHOOL --- FUND 245 (Technology-State)

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET	AMENDED / WORKING BUDGET	FYTD ACTIVITY	UNRECEIVED / UNEXPENDED BALANCE	FYTD %	PROJECTED YEAR-END	NOTES
REVENUE								
245.431900	Other State Support				-			
245.439000	Other State Revenue	5,500.00	5,500.00	2,965.00	2,535.00	54%	5,500.00	
245.460000	Transfers In				-			
TOTAL FUND REVENUE		\$5,500.00	\$5,500.00	\$2,965.00	\$2,535.00	54%	\$5,500.00	
EXPENDITURES								
245.515100	Secondary Salaries				-			
245.515200	Secondary Benefits				-			
245.515300	Secondary Purchased Services	5,500.00	5,500.00	5,402.95	97.05	98%	5,500.00	
245.515400	Secondary Supplies				-			
245.515500	Secondary Capital Outlay				-			
245.515600	Secondary Debt Retirement				-			
245.515700	Secondary Insurance				-			
245.920000	Transfers Out				-			
TOTAL FUND EXPENDITURES		\$5,500.00	\$5,500.00	\$5,402.95	\$97.05	98%	\$5,500.00	
TOTAL REVENUE OVER EXPENDITURES		\$0.00	\$0.00	(\$2,437.95)			\$0.00	
BEGINNING FUND BALANCE (JULY 1, 2013)		\$0.00	\$0.00	\$0.00			\$0.00	
CHANGES IN FUND BALANCE		\$0.00	\$0.00	(\$2,437.95)			\$0.00	
ENDING FUND BALANCE AS OF 12-31-13		\$0.00	\$0.00	(\$2,437.95)			\$0.00	

February 13, 2014

IDAHO SCIENCE AND TECHNOLOGY CHARTER SCHOOL --- FUND 251 (Title I-A, ESEA)

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET	AMENDED / WORKING BUDGET	FYTD ACTIVITY	UNRECEIVED / UNEXPENDED BALANCE	FYTD %	PROJECTED YEAR-END	NOTES
REVENUE								
251.443000	Direct Restricted Federal				-			
251.445100	Title I - ESEA	32,800.00	32,800.00	12,705.47	20,094.53	39%	32,800.00	
251.445900	Other Indirect Restricted Federal				-			
251.460000	Transfers In				-			
TOTAL FUND REVENUE		\$32,800.00	\$32,800.00	\$12,705.47	\$20,094.53	39%	\$32,800.00	
EXPENDITURES								
251.515100	Secondary Salaries	24,300.00	24,300.00	11,170.46	13,129.54	46%	24,300.00	
251.515200	Secondary Benefits	3,300.00	3,300.00	1,532.01	1,767.99	46%	3,300.00	
251.515300	Secondary Purchased Services				-			
251.515400	Secondary Supplies	5,200.00	5,200.00		5,200.00	0%	5,200.00	
251.515500	Secondary Capital Outlay				-			
251.515600	Secondary Debt Retirement				-			
251.515700	Secondary Insurance				-			
251.920000	Transfers Out				-			
TOTAL FUND EXPENDITURES		\$32,800.00	\$32,800.00	\$12,702.47	\$20,097.53	39%	\$32,800.00	
TOTAL FUND REVENUE OVER EXPENDITURES		\$0.00	\$0.00	\$3.00			\$0.00	
BEGINNING FUND BALANCE (JULY 1, 2013)		\$0.00	\$0.00	\$0.00			\$0.00	
CHANGES IN FUND BALANCE		\$0.00	\$0.00	\$3.00			\$0.00	
ENDING FUND BALANCE AS OF 12-31-13		\$0.00	\$0.00	\$3.00			\$0.00	

February 13, 2014

IDAHO SCIENCE AND TECHNOLOGY CHARTER SCHOOL --- FUND 257 (IDEA Part B)

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET	AMENDED / WORKING BUDGET	FYTD ACTIVITY	UNRECEIVED / UNEXPENDED BALANCE	FYTD %	PROJECTED YEAR-END	NOTES
REVENUE								
257.443000	Direct Restricted Federal				-			
257.445600	Title VI-B IDEA Federal Revenue	21,304.00	21,304.00	10,777.08	10,526.92	51%	21,304.00	
257.445900	Other Indirect Restricted Federal				-			
257.460000	Transfers In				-			
TOTAL FUND REVENUES		\$21,304.00	\$21,304.00	\$10,777.08	\$10,526.92	51%	\$21,304.00	
EXPENDITURES								
257.515100	Secondary Salaries	16,322.00	16,322.00	7,875.00	8,447.00	48%	16,322.00	
257.515200	Secondary Benefits	4,982.00	4,982.00	2,616.08	2,365.92	53%	4,982.00	
257.515300	Secondary Purchased Services				-			
257.515400	Secondary Supplies				-			
257.515500	Secondary Capital Outlay				-			
257.515600	Secondary Debt Retirement				-			
257.515700	Secondary Insurance				-			
257.920000	Transfers Out				-			
TOTAL FUND EXPENDITURES		\$21,304.00	\$21,304.00	\$10,491.08	\$10,812.92	49%	\$21,304.00	
TOTAL FUND REVENUES OVER EXPENDITURES		\$0.00	\$0.00	\$286.00			\$0.00	
BEGINNING FUND BALANCE (JULY 1, 2013)		\$0.00	\$0.00	\$0.00			\$0.00	
CHANGES IN FUND BALANCE		\$0.00	\$0.00	\$286.00			\$0.00	
ENDING FUND BALANCE AS OF 12-31-13		\$0.00	\$0.00	\$286.00			\$0.00	

February 13, 2014

IDAHO SCIENCE AND TECHNOLOGY CHARTER SCHOOL --- FUND 262 (Title VI-B, ESEA, Rural Education)

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET	AMENDED / WORKING BUDGET	FYTD ACTIVITY	UNRECEIVED / UNEXPENDED BALANCE	FYTD %	PROJECTED YEAR-END	NOTES
REVENUE								
262.443000	Direct Restricted Federal				-			
262.445900	Other Indirect Restricted Federal	7,749.00	7,749.00	7,749.00	-	100%	7,749.00	
262.460000	Transfers In				-			
TOTAL FUND REVENUES		\$7,749.00	\$7,749.00	\$7,749.00	\$0.00	100%	\$7,749.00	
EXPENDITURES								
262.515100	Secondary Salaries				-			
262.515200	Secondary Benefits				-			
262.515300	Secondary Purchased Services	7,749.00	7,749.00	7,579.14	169.86	98%	7,749.00	
262.515400	Secondary Supplies				-			
262.515500	Secondary Capital Outlay				-			
262.515600	Secondary Debt Retirement				-			
262.515700	Secondary Insurance				-			
262.920000	Transfers Out				-			
TOTAL FUND EXPENDITURES		\$7,749.00	\$7,749.00	\$7,579.14	\$169.86	98%	\$7,749.00	
TOTAL FUND REVENUES OVER EXPENDITURES		\$0.00	\$0.00	\$169.86			\$0.00	
BEGINNING FUND BALANCE (JULY 1, 2013)		\$0.00	\$0.00	\$0.00			\$0.00	
CHANGES IN FUND BALANCE		\$0.00	\$0.00	\$169.86			\$0.00	
ENDING FUND BALANCE AS OF 12-31-13		\$0.00	\$0.00	\$169.86			\$0.00	

February 13, 2014

IDAHO SCIENCE AND TECHNOLOGY CHARTER SCHOOL --- FUND 271 (Title II-A, ESEA)

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET	AMENDED / WORKING BUDGET	FYTD ACTIVITY	UNRECEIVED / UNEXPENDED BALANCE	FYTD %	PROJECTED YEAR-END	NOTES
REVENUE								
271.443000	Direct Restricted Federal				-			
271.445900	Other Indirect Restricted Federal	17,877.00	17,877.00	5,641.47	12,235.53	32%	17,877.00	
271.460000	Transfers In				-			
TOTAL FUND REVENUES		\$17,877.00	\$17,877.00	\$5,641.47	\$12,235.53	32%	\$17,877.00	
EXPENDITURES								
271.515100	Secondary Salaries	12,000.00	12,000.00	2,000.00	10,000.00	17%	12,000.00	
271.515200	Secondary Benefits	3,000.00	3,000.00	547.47	2,452.53	18%	3,000.00	
271.515300	Secondary Purchased Services	2,877.00	2,877.00	94.00	2,783.00	3%	2,877.00	
271.515400	Secondary Supplies				-			
271.515500	Secondary Capital Outlay				-			
271.515600	Secondary Debt Retirement				-			
271.515700	Secondary Insurance				-			
271.920000	Transfers Out				-			
TOTAL FUND EXPENDITURES		\$17,877.00	\$17,877.00	\$2,641.47	\$15,235.53	15%	\$17,877.00	
TOTAL FUND REVENUES OVER EXPENDITURES		\$0.00	\$0.00	\$3,000.00			\$0.00	
BEGINNING FUND BALANCE (JULY 1, 2013)		\$0.00	\$0.00	\$0.00			\$0.00	
CHANGES IN FUND BALANCE		\$0.00	\$0.00	\$3,000.00			\$0.00	
ENDING FUND BALANCE AS OF <u>12-31-13</u>		\$0.00	\$0.00	\$3,000.00			\$0.00	

February 13, 2014

IDAHO SCIENCE AND TECHNOLOGY CHARTER SCHOOL --- FUND 290 (Child Nutrition)

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET	AMENDED / WORKING BUDGET	FYTD ACTIVITY	UNRECEIVED / UNEXPENDED BALANCE	FYTD %	PROJECTED YEAR-END	NOTES
REVENUE								
290.416100	School Food Service				-			
290.416200	Meal sales: non-reimbursable	25,000.00	25,000.00	17,383.25	7,616.75	70%	33,300.00	
290.416900	Other Food Sales				-			
290.443000	Direct Restricted Federal				-			
290.445500	Child Nutrition Reimbursement				-			
290.445900	Other Indirect Restricted Federal				-			
290.460000	Transfers In				-			
TOTAL FUND REVENUES		\$25,000.00	\$25,000.00	\$17,383.25	\$7,616.75	70%	\$33,300.00	
EXPENDITURES								
290.710100	Food Service Salaries	1,500.00	1,500.00	1,144.85	355.15	76%	4,000.00	
290.710200	Food Service Benefits	200.00	200.00	178.29	21.71	89%	400.00	
290.710300	Food Service Purchased Services	2,100.00	2,100.00	2,457.26	(357.26)	117%	2,500.00	
290.710400	Food Service Supplies	21,200.00	21,200.00	18,804.77	2,395.23	89%	26,400.00	
290.710500	Food Service Capital Outlay				-			
290.710600	Food Service Debt Retirement				-			
290.710700	Food Service Insurance				-			
290.920000	Transfers Out				-			
TOTAL FUND EXPENDITURES		\$25,000.00	\$25,000.00	\$22,585.17	\$2,414.83	90%	\$33,300.00	
TOTAL FUND REVENUES OVER EXPENDITURES		\$0.00	\$0.00	(\$5,201.92)			\$0.00	
BEGINNING FUND BALANCE (JULY 1, 2013)		\$2,114.15	\$2,114.15	\$2,114.15			\$2,114.15	
CHANGES IN FUND BALANCE		\$0.00	\$0.00	(\$5,201.92)			\$0.00	
ENDING FUND BALANCE AS OF 12-31-13		\$2,114.15	\$2,114.15	(\$3,087.77)			\$2,114.15	

Through the recent change in leadership at ISTCS, it has come to the attention of the Board that there have been some weaknesses in the systems in place at the school. The school will spend the next six to nine months addressing these weaknesses by examining existing systems, replacing policies and procedures when appropriate, and creating them when no formal process is in place. These concerns include but may not be limited to:

Policy

ISTCS will review and examine its policy manual and any related procedures that have been developed in order to assure the following:

1. The Board, Administration and Business personnel will be aware of existing Board policies.
2. Departments (i.e. transportation, technology) will be aware of existing Board policies.
3. A strong board-directed process will exist to amend and strengthen existing policies.
4. An anti-nepotism policy will be developed to address hiring process/procedures for employees as well as independent contractors.
5. The policy manual will be disseminated in appropriate school locations so that patrons, parents and employees have easy access to the school's rules.
6. The Board and Administration will ensure that policy and procedure are followed at all times and that the school's personnel and agents likewise understand that policy and procedure will be followed.

Procedure

ISTCS will identify weaknesses in procedures at the school.

1. Administration will review current hiring practices of the school including posting of notices for employment, hiring committees, and compliance with policies and established procedures.
2. Administration will review current personnel practices of the school including job descriptions, compensation structures, credential review, benefits entitlements, etc.
 - a. Where weaknesses are found, Administration will recommend development and/or amendment of policies and procedures.
3. The Board and Administration will engage in a review of the Bidding and Public Works laws of the state of Idaho and assure that the school will comply with such mandates.
 - a. A process will be put in place to assure that all work performed for the school by contractors shall have a "paper-trail" detailing retention, work to be done, bidding and public works licenses (where applicable) and board approval in advance or subsequent in the situation of an emergency.

Charter

The Board and Administration will engage in a review of the Articles of Incorporation, ByLaws and the school's Charter to assure that the school's operations are consistent with the authorizing paperwork and promises of the school. Where necessary, such official documentation will be amended.

Training

ISTCS will identify weaknesses in school leadership (Board Members and Administration) knowledge and experience and will work to obtain appropriate training.

1. The Board will engage in training with regard to the role and responsibility of a Board and of individual Board Members.
2. The Board will look into personnel training from ISBA.
3. The Board will look into the training modules available on ISBA's website addressing various subcategories of board activities and responsibilities.
 - a. To the extent fiscally possible, the Board and Administration will seek out opportunities to engage in additional training to solidify the roles and responsibilities of individuals who operate and manage the school.
 1. The Board will look into the conferences, trainings and/or sessions available through the Charter School Network and similar entities.

Fiscal Transparency

The Board and Administration will engage in fiscal transparency:

1. Budgets will be published.
2. The Business Manager Job description shall be amended so such individual is to report directly to the Board and to the Administration, directing that nothing is to be withheld from the Board.
3. An Auditing committee will be developed each year to include a Board Member, the Business Manager and the School's Administration. In this context, no auditing information can ever be withheld from the Board.
4. The Business Manager of the school will review all contracts known to be currently held by the school. Information learned from this review will be reported back to the Board and Administration and the Board shall make a determination as to how it wishes to proceed with any given contract (termination, continuation, amendment etc.)

Record Keeping

Administration will ensure that appropriate records exist at the school.

1. The school will engage in public records request and general records requests to its affiliated school programs and major agents to assure that the school has in place, to the best extent possible, all prior public records of the school.
2. The school will establish and follow an appropriate protocol for the creation, retention and destruction of school records, including public records.