

CHARTER SCHOOL PERFORMANCE CERTIFICATE

This performance certificate is executed on this 12th day of December, 2019, by and between the Idaho Public Charter School Commission (the “Authorizer”), and Thomas Jefferson Charter School (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, on; October 17, 2003, Vallivue School District approved a charter petition for the establishment of the School; and

WHEREAS, the School began operations in the year 2004.

WHEREAS, on September 10, 2019, Vallivue School District and the School agreed to a transfer of the School’s performance certificate and charter to the Authorizer effective July 1, 2020.

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 establishment 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 D.
- 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 2004. 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.

- A. Term of Agreement.** This Certificate is effective as of July 1, 2020, and shall continue through June 30, 2023, 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 School shall notify the Authorizer of any modification to the Articles or Bylaws 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 its composition and provide an amended School Leadership 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: To develop virtuous citizen leaders. Instilling and developing virtue is accomplished by examining lives of noble and great people to ascertain the value of their virtues and then strive to emulate those virtues to serve the interests of family, community, professional vocation, and our nation.
- B. Grades Served.** The School may serve students in grades K-12.
- C. Design Elements.** The School shall implement and maintain the following essential design elements of its educational program:
- Students, teachers, and administrators achieve high rates of attendance: students 96%, teachers 97%, and administrators 98%.

- Harbor Method evaluations indicate 99% compliance in program implementation and the Harbor Method is implemented consistently throughout the school day, including during academic time, transition time, recess, and lunch.
- Character development lessons occur regularly as opportunities present themselves.
- The academic program maintains a high-degree of rigor, evidenced by practices such as concept boards and Shurley English taught daily in elementary classrooms, the completion of 16 additional credits beyond the state's 46 required for graduation, Industry Internships, and foreign language instruction.
- Thomas Jefferson students maintain high graduation rates: Students who begin attending TJCS in the elementary grades will achieve a 100% graduation rate in four years. Students who transfer to TJCS from another school will achieve an 85% graduation rate.
- All students in grades 9-12 engage in 60 hours of family teamwork and community service each year.

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 B. 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. Identified Comparison Group.** For purposes of evaluating the School against the metrics and measures established in the Performance Framework, the School's comparison group shall be identified as described below and shall be established for the length of the Certificate term. The School's comparison group shall include all schools in the following school district: Caldwell District (132).
- D. 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.
- E. 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.
- F. 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.
- G. 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.
- H. 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.

- I. **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. **Maximum Enrollment.** The maximum number of students who may be enrolled in the school shall be 402.
- 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.
- D. **School Facilities.** 1209 Adam Smith Ave., Caldwell, ID. 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: Vallivue School District boundaries.
- 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 B.
- 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 November 1 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 E.
- 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 E.

- 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 E.
- 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.

IN WITNESS WHEREOF, the Authorizer and the School have executed this Performance Certificate to be effective July 1, 2020.



Chairman, Idaho Public Charter School Commission



Chairman, Thomas Jefferson Charter School Board

IN WITNESS WHEREOF, the Authorizer and Thomas Jefferson Charter School have executed this amendment to the Performance Certificate, effective 12/1/2020:

1. To incorporate the PCSC Performance Framework (revised on 10/8/20) as Appendix B of this Performance Certificate.
2. To include the following language as Section 4C of this Performance Certificate:

Identified Comparison Group. For purposes of evaluating the School against the metrics and measures established in the Performance Framework, the School's comparison group shall be identified as described below and shall be established for the length of the Certificate term:

- a. The School's comparison group shall include all schools in the following school district: Caldwell District (132).

Alan Reed

Alan Reed (Nov 12, 2020 11:16 MST)

Chairman, Idaho Public Charter School Commission

Thomas Matthew Dorsey
Chairman, Thomas Jefferson Charter School Board

11/10/2020

Thomas Jefferson Charter School Signature Page

Final Audit Report

2020-11-12

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"Thomas Jefferson Charter School Signature Page" History

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Appendix A: Conditions of Authorization/Renewal

Appendix B: Performance Framework.

Appendix C: Pre-Opening Requirements

Appendix D: Charter

Appendix E: Public Charter School Closure Protocol

Appendix A: Conditions of Authorization / Renewal

No conditions of authorization or renewal are applicable.

Appendix B: Performance Framework



IDAHO PUBLIC CHARTER SCHOOL COMMISSION
PERFORMANCE FRAMEWORK



Idaho Public Charter School Commission
304 North 8th Street, Room 242
Boise, Idaho 83702

Phone: (208) 332-1561
pcsc@osbe.idaho.gov

Alan Reed, Chairman
Jenn Thompson, Director

ACADEMIC MEASURES

All School Measures

1. Math Proficiency
2. ELA Proficiency
3. Math Growth
4. ELA Growth
5. Literacy Proficiency
6. College and Career Readiness

Identified Comparison Group Options:

- All schools in the traditional district in which the school is located as reported on the Idaho Report Card.
- A custom group of individual schools from across Idaho that have similar demographic attributes to the charter school.
- All alternative schools in Idaho.

1. MATH PROFICIENCY

Proficiency Rate: The PCSC will use the proficiency rates as determined by the Idaho Accountability Framework and reported via the Idaho Report Card.

Math and ELA Proficiency Rubric	
Exceeds Standard	The school's proficiency rate is greater than one standard deviation above the mean of the identified comparison group, or the school's proficiency average is in 90 th percentile of all Idaho schools.
Meets Standard	The school's proficiency rate is equal to the mean or falls between the mean and one standard deviation above the mean of the identified comparison group.
Approaches Standard	The school's proficiency rate falls between the mean and one standard deviation below the mean of the identified comparison group.
Does Not Meet Standard	The school's proficiency rate is more than one standard deviation below the mean of the identified comparison group, OR the school has been identified for comprehensive or targeted support for three consecutive years as per the Idaho Consolidated Plan.

2. ELA PROFICIENCY

Proficiency Rate: The PCSC will use the proficiency rates as determined by the Idaho Accountability Framework and reported via the Idaho Report Card.

Math and ELA Proficiency Rubric	
Exceeds Standard	The school's proficiency rate is greater than one standard deviation above the mean of the identified comparison group, or the school's proficiency average is in 90 th percentile of all Idaho schools.
Meets Standard	The school's proficiency rate is equal to the mean or falls between the mean and one standard deviation above the mean of the identified comparison group.
Approaches Standard	The school's proficiency rate falls between the mean and one standard deviation below the mean of the identified comparison group.
Does Not Meet Standard	The school's proficiency rate is more than one standard deviation below the mean of the identified comparison group, OR the school has been identified for comprehensive or targeted support for three consecutive years as per the Idaho Consolidated Plan.

3. MATH GROWTH

Growth Rate: The PCSC will use the proficiency rates as determined by the Idaho Accountability Framework and reported via the Idaho Report Card.

Growth Rubric Math	
Exceeds Standard	The percentage of students in grades 3-8 who did not achieve proficiency on the current year's assessment but who did make adequate growth toward proficiency is greater than one standard deviation above the mean of the identified comparison group, OR the school's growth rate is in the 90 th percentile of all Idaho public schools.
Meets Standard	The percentage of students in grades 3-8 who did not achieve proficiency on the current year's assessment but who did make adequate growth toward proficiency is equal to the mean or falls between the mean and one standard deviation above the mean of the identified comparison group, OR the growth rate increased by at least 10% over the previous year.
Approaches Standard	The percentage of students in grades 3-8 who did not achieve proficiency on the current year's assessment but who did make adequate growth toward proficiency falls between the mean and one standard deviation below the mean of the identified comparison group.
Does Not Meet Standard	The percentage of students in grades 3-8 who did not achieve proficiency on the current year's assessment made adequate growth toward proficiency is more than one standard deviation below the mean of the identified comparison group.

4. ELA GROWTH

Growth Rate: The PCSC will use the proficiency rates as determined by the Idaho Accountability Framework and reported via the Idaho Report Card.

Growth Rubric ELA	
Exceeds Standard	The percentage of students in grades 3-8 who did not achieve proficiency on the current year's assessment but who did make adequate growth toward proficiency is greater than one standard deviation above the mean of the identified comparison group, OR the school's growth rate is in the 90 th percentile of all Idaho public schools.
Meets Standard	The percentage of students in grades 3-8 who did not achieve proficiency on the current year's assessment but who did make adequate growth toward proficiency is equal to the mean or falls between the mean and one standard deviation above the mean of the identified comparison group, OR the growth rate increased by at least 10% over the previous year.
Approaches Standard	The percentage of students in grades 3-8 who did not achieve proficiency on the current year's assessment but who did make adequate growth toward proficiency falls between the mean and one standard deviation below the mean of the identified comparison group.
Does Not Meet Standard	The percentage of students in grades 3-8 who did not achieve proficiency on the current year's assessment made adequate growth toward proficiency is more than one standard deviation below the mean of the identified comparison group.

5. LITERACY PROFICIENCY

Literacy Proficiency Rate: The PCSC will use the proficiency rates as determined by the Idaho Accountability Framework and reported via the Idaho Report Card.

Literacy Proficiency Rubric	
Exceeds Standard	The school's proficiency rate on the spring administration of the statewide literacy assessment is greater than one standard deviation above the mean of the identified comparison group; OR The fall to spring change in proficiency rate is 20% or greater.
Meets Standard	The school's proficiency on the spring administration of the statewide literacy assessment is equal to the mean or within one standard deviation above the mean of the identified comparison group; OR the school's fall to spring change in proficiency rate is between 10%-19%.
Approaches Standard	The school's proficiency on the spring administration of the statewide literacy assessment falls within one standard deviation below the mean of the identified comparison group.
Does Not Meet Standard	The school's proficiency rate on the spring administration of the statewide literacy assessment is more than one standard deviation below the mean of the identified comparison group.

6. COLLEGE AND CAREER READINESS

Adjusted Cohort Graduation Rate (ACGR): Alternative schools will be evaluated based on their 5-Year ACGR. All other schools will be evaluated based on their 4-Year ACGR.

Graduation Rate: The PCSC will use either the 4-Year ACGR or the 5-Year ACGR as determined by the Idaho Accountability Framework and reported via the Idaho Report Card.

C&C Readiness Rubric	
Exceeds Standard	The school's 4-Year or 5-Year ACGR is greater than one standard deviation above the identified comparison group, OR the school's ACGR is 100%.
Meets Standard	The school's 4-Year or 5-Year ACGR is equal to the mean or falls between the mean and one standard deviation above the mean of the identified comparison group.
Approaches Standard	The school's 4-Year or 5-Year ACGR falls between the mean and one standard deviation below the mean of the identified comparison group.
Does Not Meet Standard	The school's 4-Year or 5-Year ACGR is more than one standard deviation below the identified comparison group.

OPERATIONAL MEASURES

BOARD STEWARDSHIP

1. Governance Structure
2. Governance Oversight
3. Governance Compliance

OPERATIONAL MANAGEMENT

4. Student Services
5. Data Security and Information Transparency
6. Facility and Services
7. Operational Compliance

BOARD GOVERNANCE

1. Governance Structure Rubric

Data Sources: Board bylaws, articles of incorporation, and any courtesy letters or notifications issued to the school by entities responsible for oversight or enforcement.

Governance Structure Rubric	
Exceeds Standard	The school has met standard for 3 or more consecutive years.
Meets Standard	Board Bylaws are compliant with ID law. Articles of Incorporation are current. No investigations were conducted into either ethical behavior or conflict of interest regarding any board director. The board did not experience an Open Meeting Law violation that needed to be cured this year.
Approaches Standard	The school was informed of or became aware of non-compliance and action to correct the issue was taken within 30 days.
Does Not Meet Standard	The school was informed of or became aware of non-compliance and action to correct the issue was not taken within 30 days.

2. Governance Oversight Rubric

Data Sources: Board meeting minutes, school policies, continuous improvement plan (or other strategic planning evidence if submitted by the school), and verification of submission of annual administrator evaluation.

Governance Oversight Rubric	
Exceeds Standard	The school has met standard for 3 or more consecutive years.
Meets Standard	The board reviews academic data in a timely and thorough manner. The board reviews financial reports in a timely and thorough manner. The board maintains compliant policies. The board engages in strategic planning. The board conducts a compliant annual evaluation of their school leader and/or management organization.
Approaches Standard	The school was informed of or became aware of non-compliance and action to correct the issue was taken within 30 days.
Does Not Meet Standard	The school was informed of or became aware of non-compliance and action to correct the issue was not taken within 30 days.

3.

Governance Compliance Rubric

Data Sources: If applicable, courtesy letters/notifications of concerns, investigation, or findings issued to the school by entities responsible for oversight or enforcement, and any documentation of correction provided by the school.

Governance Compliance Rubric	
Exceeds Standard	The school has met standard for 3 or more consecutive years.
Meets Standard	The PCSC did not issue any courtesy letters or notify an external investigative body of compliance concerns this year.
Approaches Standard	The school was informed of or became aware of non-compliance and action to correct the issue was taken within 30 days.
Does Not Meet Standard	The school was informed of or became aware of non-compliance and action to correct the issue was not taken within 30 days.

OPERATIONAL MANAGEMENT

4. Student Services Rubric

Data Sources: If applicable, any notifications or courtesy letters issued by the SDE or SBOE which required corrective action with regard to the school's ELL, SPED, or College and Career Readiness programs, as well as any documentation submitted by the school evidencing correction.

Student Services Rubric	
Exceeds Standard	The school has met standard for 3 or more consecutive years.
Meets Standard	The school's English Language Learner program is in good standing. The school's Special Education program is in good standing. The school's college and career readiness program is in good standing.
Approaches Standard	The school was informed of or became aware of non-compliance and action to correct the issue was taken within 30 days.
Does Not Meet Standard	The school was informed of or became aware of non-compliance and action to correct the issue was not taken within 30 days.

5. Data Security and Information Transparency Rubric

Data Sources: periodic desk audit of school website, and any formal notifications regarding data security or public records compliance.

Data Security and Information Transparency Rubric	
Exceeds Standard	The school has met standard for 3 or more consecutive years.
Meets Standard	The school’s website is compliant with I.C. 33-133(7) (data collection, access, and security policy); I.C. 33-320 (continuous improvement plan); and I.C. 33-357 (expenditures updated monthly, contracts, performance reports, and annual budgets). The school did not experience any issues involving data security this year. The school did not experience any compliance issue regarding public records requests this year.
Approaches Standard	The school was informed of or became aware of non-compliance and action to correct the issue was taken within 30 days.
Does Not Meet Standard	The school was informed of or became aware of non-compliance and action to correct the issue was not taken within 30 days.

6. Facility and Services Rubric

Data Sources: Verification of meal service program and transportation services via public documents and/or school website, and any notifications of concerns regarding occupancy or safety issued to the school by entities responsible for oversight or enforcement.

Facility and Building Services Rubric	
Exceeds Standard	The school has met standard for 3 or more consecutive years.
Meets Standard	The school’s occupancy certificate is current. The school maintains current safety inspections and drills. The school provides daily transportation to students in compliance with Idaho Code. The school provides a compliant lunch program.
Approaches Standard	The school was informed of or became aware of non-compliance and action to correct the issue was taken within 30 days.
Does Not Meet Standard	The school was informed of or became aware of non-compliance and action to correct the issue was not taken within 30 days.

7. Operational Compliance Rubric

Data Sources: Periodic observation of enrollment lottery, and if applicable, any corrective action plans issued by the SDE not related to special education, ELL, or college and career readiness (as these are captured elsewhere), or formal notification of late reports or enrollment violations.

Operational Compliance Rubric	
Exceeds Standard	The school has met standard for 3 or more consecutive years.
Meets Standard	Required reports are submitted accurately and on time. The school maintains a compliant enrollment process. No correct action plans were issued by the SDE this year.
Approaches Standard	The school was informed of or became aware of non-compliance and action to correct the issue was taken within 30 days.
Does Not Meet Standard	The school was informed of or became aware of non-compliance and action to correct the issue was not taken within 30 days.

FINANCIAL MEASURES

NEAR TERM HEALTH

1. Current Ratio
2. Unrestricted Days Cash
3. Default
4. Enrollment Variance

SUSTAINABLE HEALTH

5. Total Margin and 3Yr Aggregated Total Margin
6. Cash Flow and Multi-Year Cash Flow
7. Debt Service Coverage Ratio
8. Debt to Asset Ratio
9. Financial Compliance Rubric

NEAR-TERM HEALTH

1. Current Ratio

Calculation: Current Assets divided by Current Liabilities

Data Source: Annual Fiscal Audit Report

Current Ratio Rubric	
Exceeds Standard	The school has a current ratio of more than 1.5
Meets Standard	The school has a current ratio of at least 1.1 (or between 1.0 and 1.1 with a 1 year positive trend)
Approaches Standard	The school has a current ratio of between .9 and 1.0 (or between 1.0 and 1.1 with a 1 year negative trend)
Does Not Meet Standard	The school has a current ratio of .9 or less.

2. Unrestricted Days Cash

Calculation: Unrestricted Cash and investments divided by ((Total Expenses minus Depreciation Expense) / 365)

Data Source: Annual Fiscal Audit Report

Unrestricted Days Cash Rubric	
Exceeds Standard	The school has more than 60 days cash on hand
Meets Standard	The school has 60 days cash OR between 30 and 60 days cash and one-year trend is positive. Note: Schools in their first or second year of operation must have a minimum of 30 days cash.
Approaches Standard	The school has between 15-30 days cash OR between 30-60 days cash, but one-year trend is negative.
Does Not Meet Standard	The school has fewer than 15 days cash on hand.

3. Default

Calculation: No calculation.

Data Source: Annual Fiscal Audit Report, Terms of Debt, Other Formal Notifications Received by School.

Default Rubric	
Exceeds Standard	The school has met standard for at least 3 consecutive years.
Meets Standard	The school is not in default of any financial obligations, and did not experience any instances of default during the fiscal year. Financial obligations include, but are not limited to, making payments to vendors and utility services on time, complying with all loan covenants, filing any reports required for maintenance of grants or philanthropic funds, meeting all tax obligations, and operating without financial judgements or property liens.
Approaches Standard	The school experienced one or more instances of minor default during the fiscal year (such as making late payments); however, the school is not currently in default of any financial obligations.
Does Not Meet Standard	School is currently in default of financial obligations.

4. Enrollment Variance

Calculation: Enrollment Projections (as submitted to the PCSC in July) divided by Mid-Term ADA.

Data Source: Mid-Term ADA report

Enrollment Variance Rubric	
Exceeds Standard	The school has met standard for at least 3 consecutive years.
Meets Standard	Enrollment variance is equal to or greater than 95%.
Approaches Standard	Enrollment variance was between 90% and 95%, OR the enrollment variance was less than 90% and the school provided a mid-year amended budget evidencing at least a break-even budget based on mid-term enrollment and any resulting revenue adjustments.
Does Not Meet Standard	Enrollment variance was less than 90% and the school did not provide evidence of mid-year budget amendments or operational changes evidencing at least a break-even budget based on mid-term enrollment and any resulting revenue adjustments.

SUSTAINABLE HEALTH

5. Total Margin and 3Yr Aggregated Total Margin

Calculation:

Most Recent Year Total Margin: 2019 Net Income divided by 2019 Total Revenue

3-Year Aggregated Total Margin: (2019 Net Income +2018 Net Income +2017 Net Income) divided by (2019 Total Revenue +2018 Total Revenue +2017 Total Revenue)

Data Source: Annual Fiscal Audit Report

Total Margin and 3-Yr Aggregated Total Margin	
Exceeds Standard	The school has met standard for 3 or more consecutive years.
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. Note: For schools in their first or second year of operation, the cumulative Total Margin must be positive.
Approaches Standard	Aggregated 3-Year Total Margin is greater than -1.5 percent, but trend does not "Meet Standard".
Does Not Meet 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.

6. Cash Flow and Multi-Year Cash Flow

Calculation (example years are included as reference):

Most Recent Year Cash Flow: 2020 Cash and Investments minus 2019 Cash and Investments

Previous Year Cash Flow: 2019 Cash and Investments minus 2018 Cash and Investments

Multi-Year Cash Flow: 2020 Cash and Investments minus 2018 Cash and Investments

Data Source: Annual Fiscal Audit Report

Cash Flow and Multi-Year Cash Flow	
Exceeds Standard	The school has met standard for 3 or more consecutive years.
Meets Standard	Multi-Year Cumulative Cash Flow is positive and Cash Flow is positive in the most recent year is positive, OR Multi-Year Cumulative Cash Flow is negative, but documentation identifies this as a result of a one-time, planned purchase (such as a facility remodel). Note: Schools in their first or second year of operation must have positive cash flow.
Approaches Standard	Multi-Year Cumulative Cash Flow is positive, but Cash Flow is negative in the most recent year.
Does Not Meet Standard	Multi-Year Cumulative Cash Flow is negative and no documentation identifies this as a result of a one-time, planned purchase.

7. Debt Service Coverage Ratio

Calculation:

If school owns its facility or if the school leases its facility and the lease is capitalized: (Net Income + Depreciation Expense + Interest Expense) divided by (Principal + Interest + Lease Payments)

If school leases its facility and the lease is not capitalized: (Facility Lease Payments + Net Income + Depreciation Expense + Interest Expense) divided by (Principal + Interest + Lease Payments)

Data Source: Annual Fiscal Audit Report

Debt Service Coverage Ratio Rubric	
Exceeds Standard	The school's debt service coverage ratio is 1.5 or greater OR the school operates debt-free.
Meets Standard	Debt Service Coverage Ratio is between 1.1 and 1.49
Approaches Standard	The school's debt service coverage ratio is between .9 and 1.09
Does Not Meet Standard	Debt Service Coverage Ratio is less than .9

8. Debt to Asset Ratio

Calculation: Total Liabilities divided by Total Assets

Data Source: Annual Fiscal Audit Report

Debt to Asset Ratio	
Exceeds Standard	The school has met standard for 3 consecutive years, OR the school operates debt-free.
Meets Standard	The school's Debt to Asset Ratio is less than 0.9
Approaches Standard	The school's Debt to Asset Ratio is between 0.9. and 1.0
Does Not Meet Standard	The school's Debt to Asset Ratio is greater than 1.0

9. Financial Compliance Rubric

Calculation: Total Liabilities divided by Total Assets

Data Source: Annual Fiscal Audit Report, Desk Audit of Policies, Other Formal Notifications Received by School

Financial Compliance Rubric	
Exceeds Standard	The school has met standard for 3 or more consecutive years.
Meets Standard	Accounting Practices: finances are managed in compliance with GAAP. Financial Transparency: expenditures and contracts are posted on the school's site. Internal Controls: the school's internal controls are compliant.
Approaches Standard	The school was informed of non-compliance with accounting practices, financial transparency, or internal controls, and prompt action to correct is in evidence.
Does Not Meet Standard	The school is operating under a notification of fiscal concern or a notification of possible or imminent closure OR the school was informed of non-compliance with accounting practices, financial transparency, or internal controls and the issues were not corrected within 30 days.

Appendix C: Charter

Thomas Jefferson Charter School

Proposed Transfer Year: 2019-20

Location:

1209 Adam Smith Ave., Caldwell, ID 83605
Canyon County (Vallivue School District boundaries)

Jodi Endicott, Principal
Thomas Jefferson Charter School
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jendicott.tjcs@vallivue.org
(208)871-5662
Matt Dorsey, Board Chair
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Executive Summary

The mission of Thomas Jefferson Charter School is to develop virtuous citizen leaders. What distinguishes great leaders is their moral strength and intellectual qualities. Instilling and developing virtue is accomplished by examining the lives of noble and great people to ascertain the value of their virtues and then strive to emulate those virtues to serve the interests of family, community, professional vocation, and our nation.

Thomas Jefferson Charter School utilizes the Harbor Method to develop the intellectual capacity of our students by providing a solid foundation in reading, writing, and mathematical conceptual understanding. The philosophy of a Harbor School is grounded in the belief that when there is low threat and content is highly challenging, accelerated learning takes place. We believe that all children are capable of more than we imagine if we unlock their potential through high expectations, a rigorous, fast-paced curriculum, and dynamic character education. Children must attain not only the knowledge and skills necessary for the 21st century, but also the work habits, the communication and problem solving habits to lead meaningful lives and contribute to our democratic republic. A liberal arts approach increases student appreciation for the arts, foreign languages, and a deeper understanding and respect for our own culture and our place within a worldwide context.

We serve kindergarten through twelfth grade (one class per grade), with class sizes ranging from 26 to 33 students. Current enrollment is 372 students with 600 on the waiting list (2/5/19). Vallivue School District approved our charter school on October 17, 2003 and the Idaho State Department of Education approved Thomas Jefferson Charter School (TJCS) on November 2, 2003. The primary attendance area is the Vallivue School District and this is reflected in the TJCS student population; however, we also serve students from Caldwell, Marsing, Middleton, Nampa, and Homedale School Districts. Enrollment and the waiting list support the need to continue offering a Harbor education to our community.

The current demographic population is 81% Caucasian, 16.4% Hispanic, .3% African American, .7% Asian, .7% Pacific Islander, and 1% Native American. Further, .8% are ELL, 42.1% free or reduced lunch, 3.5% Special Education, and 4.6% receive accommodations via Section 504. Daily attendance is paramount to learning in a Harbor School and the goal is 96%. The daily average student attendance for K-12 was 97.1% for 2016-17 and held steady at 97% K-12 for 2017-18 and 2018-19.

Thomas Jefferson Charter School students consistently score above the State academic targets. Data from 2018 (State Target): 4 year graduation rate 90.0% (84.8%), ISAT ELA 80.3% (58.2), ISAT Math 67% (48.1), IRI Fall 83.3% (58.4), IRI Spring 91.7% (73.1%). It is notable that TJCS IRI K-3 2019 spring scores averaged 93.6%. The goal is to continue to improve across all academic measures.

Six members of the TJCS Board of Trustees provide oversight and exhibit a strong commitment to retain the unique and innovative qualities of TJCS. Presently, one of the original founders remains on the TJCS Board of Trustees.

Educational Program

Educational Philosophy

Thomas Jefferson Charter School is a Harbor School. The educational philosophy is clearly stated in *The Harbor Method Essentials for Educators*:

“The Harbor School Method is a way of teaching, a way of learning and a way of schooling. It is an integrated model designed to educate children to be capable graduates ready to contribute to society. Harbor Schools create a setting focused on the development of knowledge and skills as well as the development of attitudes and dispositions of children. It is grounded in core beliefs about children, how they learn and the responsibilities of the adults who shape their development. The instructional strategies are not necessarily unique and innovative. What is unique and innovative is the way in which these elements have been brought together to form a way of being as a school.”

The philosophy of a Harbor School is grounded in the belief that when there is low threat and content is highly challenging, accelerated learning takes place. We believe that all children are capable of more than we imagine if we but unlock their potential through high expectations, a rigorous, fast-paced curriculum, and dynamic character education. Children must learn not only the knowledge and skills necessary for the 21st century, but also the work habits, the communication and problem solving habits that contribute to a democratic republic. The Harbor School Method integrates elements in five key areas: student learning, Instructional Fidelity, School Culture, Parental Engagement, and School Leadership (Appendix A). Thomas Jefferson adheres to the Harbor School philosophy that daily attendance, consistently excellent instruction, a safe learning environment, and multiple opportunities to engage with concepts and skills will result in high achievement for all students.

Student Academic Achievement Standards

TJCS consistently meets or exceeds the academic benchmarks on all mandated State of Idaho assessments.

Description of Key Design Elements, Curricula, Tools, and Instructional Methods

The primary difference between K-8 and grades 9-12 is utilization of the strong skills-based foundation in K-8 to tackle relevant, personalized learning opportunities which encourage a learning to learn approach in grades 9-12. All grades include a discovery-based approach to learning; however, the K-8 ensures that students are proficient readers, writers, and have a firm number sense and grasp of basic math facts and skills. To this end, direct instruction is a critical component of instruction (Marzano, 2001; Jensen, 1998; Stahl and Fairbanks, 1986). The elementary and high school recognizes the importance of performance tasks, but also emphasizes the conceptual and skills-based framework that allows students to make real world application.

In addition to the 46 credits required by the State of Idaho, Thomas Jefferson High School students must successfully complete an additional 16 credits. The additional 16 credits and all high school academic content revolves around five basic pillars of learning: 1) Independent Study, 2) Team Discussion and Studies, 3) Industry Apprenticeship, 4) Community Service and Leadership, and 5) Family Unit Focus. Students are the “dynamic workers” within the classroom, who consistently are given the opportunity to excel at projects that most appropriately develop the breadth and depth of conceptual knowledge, refine skills and impart new ones (Graduation Progress Checklist, Appendix G)

Grades 9-12 provide opportunities for short and long-term study projects as well as team studies, hands-on industry internship, community service, leadership opportunities, and positive contribution to the family unit. Projects are inquiry based, require an essential question and guiding questions, and activities aligned to assist the student in answering the essential question (Wiggins, McTighe, 1998). Questioning sequences are key drivers in all disciplines and provide feedback to the teacher as to the depth of understanding for each student and serve to guide their thinking via a metacognitive approach. The modeling of thinking aloud about the thinking process allows students to understand there are various approaches to gain understanding or solve a problem, plus, provides a model for the self-questioning that must occur when the teacher or other teammates are not present to assist in learning (Fisher, Frey, Hattie, Thayre, 2016; Hattie, 2012; Good and Brophy, 2008).

For grades K-8, the skill and concept building methods (frequency, intensity, and interdisciplinary connections) are based on neuroscientific research (Arendal and Mann, 2000), memory research, specifically, explicit and implicit memory (Schacter, 1996), and utilization of high effect size instructional strategies (Marzano, Pickering, Pollock, 2001). The behavior model relies on pre-teaching school culture expectations through teacher-created stories (Elmore, 2004) and natural consequences (Jones, 2007) coupled with care and respect (Curwin, Mendler, 2018).

Care is taken to ensure vertical alignment between grades and the curriculum spirals so that students continually have opportunities to learn challenging concepts and are taught specific strategies to store conceptual and skills based knowledge into their long term memory (Jaeggi, Buschkuehl, Jonides, & Perrig, 2008).

From its inception to the present, TJCS meets and exceeds the averages on all State-mandated tests, IRI, ISAT, and SAT. Our goal is continued mastery for all students in every sub-group of 3% or more. To this end, teachers will study the results and determine instructional gaps and strategies to address weaknesses in the educational program. Since our overall mission is to develop virtuous citizen leaders, two of the five pillars specifically address community service and leadership and contributing positively to the family unit. These areas are assessed in terms of hours completed and the quality of short and long term projects, activities, and involvement.

The K-12 certified counselor, like the charter administrator, is visibly present throughout the school, and also teaches a required one credit course, College and Career Prep. All staff members encourage students to prepare for post-secondary education, whether college, professional technical, or job-related.

TJCS utilizes every space in the current facility. As funds are available, TJCS will build an additional facility on purchased ground across the street from the current building. At present, students have access to science, computer, and music labs, classrooms, gym, library, and the high school commons area.

Curricular materials are purchased as needed; however, the elementary curriculum is based on the Harbor School curricula (math concept boards, Shurley English, academic vocabulary) and teachers

develop curricula based on the State Standards. Consumable materials, technology, and textbooks are reviewed by the staff and administration, then approved by the Board prior to purchase. All instructional decisions are based on data and instructor expertise.

Given the increased use of technology and the short and long term consequences of individual technology footprints, TJCS will provide greater oversight as well as opportunities for discussion regarding ethical and safe use of technology, including cyberbullying and laws regarding the proper use of technology. Further, since many high school students transfer to TJCS after elementary and middle school, more attention will be given towards developing the safety, expectations, and responsibilities of participating in a Harbor School.

Strategies for Effectively Serving Special Populations

Thomas Jefferson Charter School adheres to the tenet that multiple and differentiated opportunities to engage with new concepts and skills will result in all students learning and applying those new concepts and skills. Providing challenging curriculum addresses the needs of those who grasp the material more quickly, while those who are less quick or who are struggling know that they will see the material again and will be given additional learning strategies.

Parental involvement is crucial to student achievement. Parents are welcome to volunteer in classrooms, assist with school projects, programs, and committees; this involvement is recorded and available for review. In addition to Parent/Teacher conferences in the fall and spring, parents are asked to complete a yearly survey addressing the following issues: safety of students, classroom discipline, school-wide discipline, child's response to classroom atmosphere, and parents' perception of the learning environment and student achievement. A weekly newsletter is sent electronically and hard copy for those without access to technology. The charter administrator, counselor, and teachers contact parents to discuss concerns and to express appreciation for students for actions within and outside of the school.

In conjunction with Caldwell and Vallivue School Districts, TJCS advertises in the Idaho Press Tribune to address student identification programs (Child Find). TJCS follows a written Response to Intervention protocol.

TJCS employs two K-12 ELL Certified staff members. English Learning Plans (ELP) are developed by an ESL certificated teacher, the student and parent for qualifying students. Students are immersed in the general education program and are monitored for progress in achieving ELP goals. As with any student at TJCS, individualized help by a certificated and/or paraprofessional is provided as needed. Four staff members are fluent Spanish speakers and, at present, this satisfies translation needs.

TJCS employs a part-time Special Education Director, a full-time Special Education teacher, two part-time educational assistants, and contracts for Occupational Therapy services and Speech, Language Therapy services. There is a specified classroom for Special Education. TJCS develops Individualized Education Plans (IEP) or 504 Plans for qualifying students, with all stakeholders being represented throughout the process. Progress monitoring occurs regularly through various measures. All students are immersed in the general education program, but as with students on ELPs, students on IEPs or 504 Plans receive additional instruction and support as needed and as delineated by the individualized plan. TJCS is responsive to meeting student needs and will hire additional staff should progress monitoring indicate that additional time is necessary.

Professional Development

At present, teachers seek professional development opportunities that occur outside of the school day. While each teacher creates an Individual Growth Plan, all certified staff will participate in after school, on-site professional development in the Essentials of the Harbor Method for elementary, middle, and high school levels. Classroom video and coursework artifacts describing the Harbor Essentials in action will serve as training tools for onboarding future Harbor teachers. In addition to the training materials, new teachers will be paired with an on-site and off-site mentor. Other possible course offerings include Developing a Growth Mindset (Dweck, 2016 and Boaler, 2016), Developing Inquiry Units with Essential and Guiding Questions, subject-specific instructional strategies (Wilhelm, Wilhelm, and Boas (2009); Markham, T., Larmer, J., and Ravitz, J. 2003); and Making Learning Visible (Hattie, 2012).

Financial and Facilities Plan

Fiscal Philosophy and Spending Priorities

The goal of TJCS's fiscal, management, policy is to focus on devoting financial resources primarily to fund the education program. The TJCS Board is fiscally conservative and attains this goal through efficient use of funds, while ensuring teachers have the tools necessary to provide an accelerated curriculum and a high quality learning experience for every student. The annual budget is evidence of the Board's commitment to the objectives of the instruction programs. Strict adherence to annually, approved, budgets is critical in managing and maintaining the financial position of the school. Board members recognize the importance of budget details and oversight as well as maintaining revenue and associated spending practices that ensure necessary cash reserves to cover salaries, operating expenses, facility and other unexpected expenses. The board does not spend money that the school does not have.

- In 2005 \$2,600,000.00 in Idaho Housing and Finance Association, Nonprofit Facilities Revenue Bonds were issued with U.S. Bank serving as Trustee. The amortization period for the loan was estimated at 20 years. Proceeds were used to build a 36,000 square foot permanent facility. This loan was paid in full in 2016, approximately 10 years prior to the estimated maturity date.
- The school has been debt free since 2016.
- As a result of retiring the building debt and conservative budgeting, TJCS approved a salary schedule increase for all staff members. The average salary increase for certified staff was 9% and the average increase for hourly, classified staff was as much as 34% depending on years of service.
- Additionally, in 2014, the school purchased an adjacent section of land for potential, future, growth. That purchase was a cash transaction. Beginning in fiscal year 2016-2017, annual Charter School Facilities funding [33-5208 (5), I.C.] is held in a construction fund for potential growth on that section of land. Administration is closely monitoring the intention of the ID State Legislature in regard to school funding. If an enrollment based funding model is adopted, TJCS may see a significant reduction in funding. Even so, financial standing is solid and the most likely result of less funding will mean postponing an additional structure to house increased science opportunities, an auditorium, and commons area for middle school students.

Gale Martini has been employed by TJCS since 2006. Gale serves as Business Manager, Clerk, and Board Treasurer. She holds a CPA license in the state of Montana and works remotely from Billings Montana. Gale has 12 years of experience with:

- budgeting and the SDE reporting process
- financial statement and audit cycle
- payroll and associated reporting
- Board meeting packet preparation including monthly financial statements with budget comparison and cash flow projections.

Administration has many years of experience with preparing budgets and the ever-changing funding formulas approved by the legislature. Budgets are prepared under the premise of under-stating income and overstating expenses, however, budgets lose credibility if actual numbers are not consistently close to budgeted numbers. An analysis of the budgets for the 8-year period beginning 2010-2011 and ending 2017-2018 show the following:

1. Revenue budgeting:
 - a. The average change from original revenue projections compared to amended budget revenue projections is an under-estimate of revenue of 2.95%.
 - b. The average change from amended, revenue, projections compared to actual revenue received is an under-estimate of revenue of 1.77%.
2. Expense budgeting:
 - a. The average change from original, budgeted, expense projections compared to amended budget expense projections is an over-estimate of expense of 1.15%.
 - b. The average change from amended, expense, projections compared to actual expenses is an under-estimate of .38%.
 - i. Under-estimating expenses for the period 2010-2011 through 2014-2015 can be attributed to the Board approving additional, principal pay-down on the facility loan at year-end.

Adequate cash reserves are maintained to cover reductions in revenue or unbudgeted expenses. Cash flow projections estimate the balance in the LGIP account, at the end of 2018-2019 will be approximately \$1,900,000.00. Approximately \$550,000.00 are special distribution funds held in the Occupied School Building Maintenance fund and the Construction fund. The remaining unappropriated funds would cover expenses and payroll for approximately four months assuming no income at all. Successful implementation of our educational program is dependent on teachers and support staff.

The legislature has not voted to approve the proposed enrollment based funding model, however, it seems likely a similar funding model will be approved in future years. Administration has reviewed the proposed funding model and has prepared a preliminary budget projection based on those numbers. If the legislature votes to revert to the previous funding model, budgets have been prepared using that model for several years. Thus, we are well acquainted with its provisions and parameters.

Transportation and Food Service

Transportation is contracted through a local provider, currently, Brown Bus Company, and operates within the attendance boundaries of the Vallivue School District. Parents are allowed to transport students living outside of the district to the nearest bus location as space permits.

Food Service operates within the State guidelines and offers free and reduced lunch for qualifying students. We currently employ one full time employee and two part-time employees.

Financial Management and Monitoring Plan

The Chairman of the Board is the general manager and chief executive officer of the Corporation and has, subject to the control of the Board, general supervision, direction and control of the business of the Corporation. The Board Chair has the general management powers and duties usually vested in the office of President and General Manager of a corporation as well as such other powers and duties as may be prescribed from time to time by the Board.

Once the annual budget has been adopted by the board, Administration and the Business Manager, who also serves as the Board Treasurer, are responsible for administering the budget.

Role or Position	Duties and Responsibilities
Board of Directors	Policy, oversight and approval
Administration	Expenditure approval, budget oversight
Business Manager	<p>Budget and amended budget preparation.</p> <p>All financial accounting cycle processes in accordance with Generally Accepted Accounting Principles and Governmental Accounting Standards.</p> <p>Transfer of funds between the general fund checking account and the LGIP account.</p> <p>The school uses 2M Budget, Payroll, and ABRPT software for financial tracking and reporting.</p> <p>ISEE reporting and review of data submitted to ensure accuracy. PowerSchool and 2M Payroll software are used to generate ISEE reports.</p> <p>Monthly financial reporting to Administration and the Board of Directors including income and expense by fund, budget comparison and potential amended budget numbers, cash flow and cash disbursements.</p>

Budget Process		
Role	Timeline	Responsibility
Business Manager	April	Develops budget timeline calendar to comply with Idaho code requirements regarding adoption, reporting, posting, publication of 4 year summary, notification and SDE submission deadlines.
Business Manager	April & May	Develops budget for the next fiscal year.
Business Manager	April & May	Amends budget for the current fiscal year.
Business Manager	June	Presents amended budget and proposed budget to Administration and the Board of Directors at the June Board meeting and budget hearing.
Board of Directors and Administration	July	Adopts current year amended budget and subsequent year's proposed budget
Business Manager	July	Submits approved budgets to SDE, posts budgets to the website

Internal Controls

Cash:

- The school maintains three checking accounts; general fund, café account and a student fund fiduciary account.
- Bank statements are received by the business manager electronically.
- The Business Manager reconciles the bank statements and files a paper copy and an electronic copy of the bank statements and reconciliations.
- Quarterly, the board reviews all bank statements at board meetings and signs and dates the statements. Examples of transactions the board may review:
 - confirm cash disbursements tie to approved cash disbursements
 - verify banking transfers between accounts
 - review outstanding checks
 - compare banking activity to banking activity included in monthly board packets
 - compare a random sample of cleared check images, provided on the bank statement, to accounting software check register presented at each board meeting

Revenue:

- State funding is directly deposited into the school's general fund checking account or the school's LGIP investment account.
- The Business Manager prepares and submits ISEE reports according to the ISEE timeline. Attendance counts are tracked by teachers in PowerSchool. Manual attendance is also taken by administration. The two counts are reconciled weekly and monthly. Staffing demographics are tracked in payroll software. 2M payroll and Powerschool software is used to compile reports for ISEE.
- Subsequent to each ISEE submission, the Business Manager reconciles reports generated from the SDE ISEE portal.
- All receipts received at the school are recorded into a ledger, i.e., excel spreadsheet.
- Card reader receipts are electronically deposited into applicable bank accounts.
- All cash and check receipts received at the school are deposited into the school's accounts at First Interstate Bank via courier. The total deposit is verified a second time by bank staff.
- Monthly, the receipt ledger received from the school is reconciled to bank statements by the Business Manager.
- Prepaid lunches balances are tracked online and in Nutri Kids software. Parents can make a deposit to student prepaid lunch accounts online or by cash/check/card in person at the school office. The majority of payments are made in person. Parents who use the online deposit system have access to the online accounts to see their child's balance.
- All cash payments must be paid at the front office and are receipted by administrative staff. No cash is accepted in the café.
- A list of cash payments received is forwarded to the café supervisor. Cash amounts received are recorded to students' accounts in Nutrikids software.
- Both the list of lunch receipts received from the front office and those receipts entered into Nutrikids software are reconciled monthly by the Business Manager. Deposits are also reconciled to the cafeteria bank statement.

Expenditures:

- A purchase order (P.O.) is generated by the secretary and approved by the Administrator.
- The invoice and P.O. is sent to the Business Manager for payment after being approved by administration.

- Staff in the following designated positions is authorized to certify invoices: Custodial Director, Technology Directory and the Café Director. Final approval from Administration is required.
- Utility payments, i.e. gas, water, electricity and telephone, are paid electronically. Administrative approval is not required as these payments are contractually obligated. The payments are included in the monthly list of disbursements approved by the board.
- If an additional P.O. is required, the business manager generates the P.O. and obtains administrative approval.
- Confirmation that merchandise has been received or services rendered is obtained by email or initials on shipping documents.
- Cash disbursement lists are first emailed to administration for final approval. After final administrative approval the list is emailed to the entire board. At least two members must provide final approval before the checks can be mailed.
- Total monthly cash disbursements are reviewed and reconciled and receive a third approval at monthly board meetings.
- Monthly, department directors are given YTD expenses as compared to the budget for that department. Comparisons to that information for the previous year are also included.
- The administrator is authorized to sign on behalf of the board, contracts, leases, and/or contracts for goods and services for amounts under \$10,000.00 without prior approval of the Board

Debt:

- New debt must be approved by the Board.
- Debt payments go through the same procedure as other expenses.
- Additional debt principal pay down is also approved by the board.

Payroll:

- The Board Chair and Administrator are authorized to sign personnel contracts and agreements of employment.
- Hourly employees fill out time cards, which are checked and approved by the Administrator.
- Approved time cards are sent to the Business Manager who prepares payroll. Paychecks and benefit payments are directly deposited or electronically paid.

Fixed Assets:

- Fixed asset additions go through the same process as other expenditures.
- The Business Manager reviews the fixed asset schedule annually for additions and disposals.
- No restrictions on the disposal of assets.

Fiscal Reports		
Report	Period	Description
Income and Expense	Monthly	Data provided for comparison include: <ul style="list-style-type: none"> • approved budget amounts • potential amended budget amounts – particularly state funded revenue amounts as those numbers are finalized • month to date income and expense • year-to-date income and expense • monthly and yearly percentage comparisons

Cafeteria Summary	Monthly	Café income and expense for each month to monitor the deficit to be covered by the general fund.
Bank Account Summary	Monthly	Summary of all bank account activity for the general fund account and the LGIP as well as cash flow projections.
Unappropriated Balance	Annually	Reconciles actual unappropriated general fund balance as per the audit to budgeted amounts.
Audit	Annually	Audit report presented by the auditing firm.

Board members are trained as they serve. The Board Chairman is a founder and has 16 years of experience with the budgeting process, fiscal oversight and vision. The Business Manager has 12 years of experience with these same processes and philosophies. The school uses multiple checks and balances to ensure proper fiscal oversight.

Facilities Plan

TJCS opened its doors in portable units in the fall of 2004. In the 2006-07 school year, TJCS moved into a newly constructed 36,000 foot building, designed to house K-12. The building debt was retired in the spring of 2016. The gym doubles as the all-school assembly area. There is a small commons area in the high school wing. Every room is utilized throughout the day.

TJCS acquired land with the intent to add a structure to house science labs, additional classrooms, an auditorium, and a common area for middle school students. As per §33-5208, subsection 5, TJCS receives approximately \$370 per students to set aside as building capitol. At 2018-2019 fiscal year end the school has an approximate balance of \$500,000.00 in the construction fund. These funds are comprised of three years of Charter School Facility Fund payments from the state. The timeline for this building project is dependent on the proposed funding model.

Board Capacity and Governance Structure

Description of Governance Structure:

The TJCS Charter allows for no less than five and no more than seven members. The Board follows open meeting laws, keeps accurate minutes, and makes the minutes available to the public. The initial formation of the Board consisted of founders; subsequent members are appointed by the current Board of Directors. The Board of Directors discuss potential candidates, develop a slate of possible candidates, and then contact candidates to assess interest. All board openings are posted on the school website and all interested candidates apply. The board interviews candidates out of the application pool and votes to confirm the selected candidate during a public Board meeting. The charter document and By-Laws delineate the role and responsibilities of the Board of Directors.

All six of the current TJCS Board of Directors have read and agreed to abide by the Board Code of Ethics document as well as the Board Protocol document. The current Board Chair is a TJCS founder and has served as Board Chair for 16 years. The previous charter administrator was also a founder and now serves as an adviser to the current charter administrator. A new board member was the first TJCS

administrator and oversaw the move from portable units to the current facility. TJCS Board of Directors contribute expertise from banking, hospital management, technology industry, agri-business, business ownership, and educational leadership. Five of the six Board of Directors have or had children attending TJCS. As members of the Idaho School Board Association, TJCS Board of Directors will receive Board Training, as well as assistance with reviewing and updating Board policies. <http://www.tjcs.org/board-of-directors>. [The board of directors is working with the Idaho School Board Association to provide training specific to policy adoption. TJCS will continue to be under Vallivue District's Policies until the transfer to PSCS is approved.](#)

The Board of Directors annually elects a Board Chair and Vice Chair. In addition to the Board of Directors, TJCS employs a Business Manager who also serves as the Board Treasurer. The Business Manager prepares and presents the monthly and yearly budget report and the Board of Directors and Charter Administrator provide budget oversight.

The TJCS Charter Administrator ensures adherence to the vision and mission of the school, state charter school requirements, recommendations to the Board regarding staffing, program and curriculum changes, as well as day-to-day operations ([Appendix D](#)).

Student Demand and Primary Attendance Area

Summary Attendance Area

Thomas Jefferson Charter School's target population is Kindergarten through Grade 12, primarily within the Vallivue School District, but is also open to students in surrounding school districts. TJCS provides a niche for students who thrive in a small school setting where excellence in academics and character are the primary focus. While all schools seek to provide a safe and orderly environment, a climate of high expectations, instructional leadership, clear and focused mission/vision, opportunity to learn and student time on task, frequent monitoring of student progress, and effective home-school relations, Lezotte (1999), these effective school correlates are more readily attained and maintained in a smaller sized school (Sadker and Zittleman. 2013). According to Sadker and Zittleman, smaller schools allow students to connect with each other and their teachers in ways that increase student achievement and the likelihood of attending college. TJCS achievement measures support the veracity of these claims, as do the student and parent survey results and the waiting list of 814 potential students.

TJCS has enjoyed a mutually beneficial and amicable relationship with the Vallivue School District (VSD) for 16 years. VSD has experienced significant growth resulting in new schools and added infrastructure demands. At the same time, the Idaho Charter School Commission (ICSC) has grown in their capacity to serve charter schools, thus, it is timely and prudent for TJCS to transfer to the ICSC. TJCS and VSD will continue to work together to serve the educational needs of our families.

Student Demand

Unlike Liberty and Victory Harbor Schools, TJCS does not have a feeder school (Legacy), thus, the high school often has more openings than the elementary and middle grades. Even though most of the high school students were not prepared through the Harbor Method, achievement measures indicate growth and averages that meet or exceed State targets. In addition to TJCS-specific courses focusing on innovation and family involvement, TJCS offers Advanced Placement and Advanced Opportunity coursework. For all grades, regular attendance and active participation in learning are paramount. The mission of developing virtuous citizen leaders does not appeal to everyone, but the waiting list suggests that it continues to fulfill a need in the Treasure Valley. including students with special needs. Currently, we do not market TJCS; however, should numbers warrant it, TJCS will provide academic achievement data that demonstrates the ability of the school to meet the needs of all students.

Student Population

The demographic information is as follows:

Total students=~~356~~ 369

Male=48%

Female=52%

White=~~80%~~ 72.9%

Black/African American=less than 1%

Asian=less than 1%

Native American=less than 1%

Hispanic/Latino=~~18%~~ 23.8%

Total Free and Reduced Lunch=38%

Students Special Ed/IEP=5.8%

Enrollment Capacity

TJCS is committed to providing one class for each grade, K-12. Kindergarten is capped at 26, grades 1-3 are capped at 28, grades 4-6 are capped at 32, and grades 7-12 are capped at 33. We will employ one teacher per class, K-6, with additional staff for Music, PE, Science, Technology, and Spanish. The projected enrollment, both now and for the next five years, is 402 students. At present, we are at capacity.

Community Partnership and Local Support

As part of the TJCS internship requirement, students are placed in local businesses, often within Sky ranch Business Park, but also outside of the United States. TJCS partners with Wahooz for Fit for Fun. Students are involved in home district athletics (IHSA), club sports, community musical/theater productions, perform at City of Caldwell functions, and participate in Mayor's Youth Advisory Council.

Students develop and implement charitable activities, providing coats, food, books, and money to meet local needs.

Enrolling Underserved Families

Sixteen years ago, TJCS advertised both in print and audio throughout the Nampa/Caldwell area. Today, we advertise the lottery and Child Find information in the local newspaper, and post information on our website. Largely, our advertisement is word of mouth and referrals from school counselors. Families are welcome to tour the facility and classrooms the first Thursday of the month. Four staff members are fluent Spanish speakers; they assist with enrollment, Parent/Teacher conferences, parent meetings, and translating written documents.

School Leadership and Management

Leadership Team

TJCS employs forty-five part or full time employees. The TJCS Board of Directors provides oversight of the facilities, academic, financial, and social climate of the school in attaining the goal of developing virtuous citizen leaders. The Charter Administrator provides oversight of the day-to-day operations, meeting state and federal expectations/guidelines, and specific Harbor School expectations. Harbor School principals ensure that:

- interruptions to the instructional day are kept to a minimum
- teachers and students develop a productive work ethic
- parents have the opportunity to meet with teachers prior to the first day of school and set the tone for continued interaction
- communication with parents is clear regarding the essentials of a Harbor School, including attendance, academic achievement, and other information regarding student wellbeing and growth
- there is a continued focus on the mission/vision of developing virtuous citizen leaders

The principal is evaluated annually by the Board of Directors based on the [Idaho Principal Evaluation Framework](#), Harbor Essentials and Job Description established in 2004.

The Business Manager/Board Treasurer is charged with developing and presenting the annual and monthly budget and ensuring that the Board reviews and approves the projected and actual revenue and expenditures. The Board of Directors reviews and evaluated the Business Manager/Board Treasurer annually.

Appendix D: Public Charter School Closure Protocol



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.

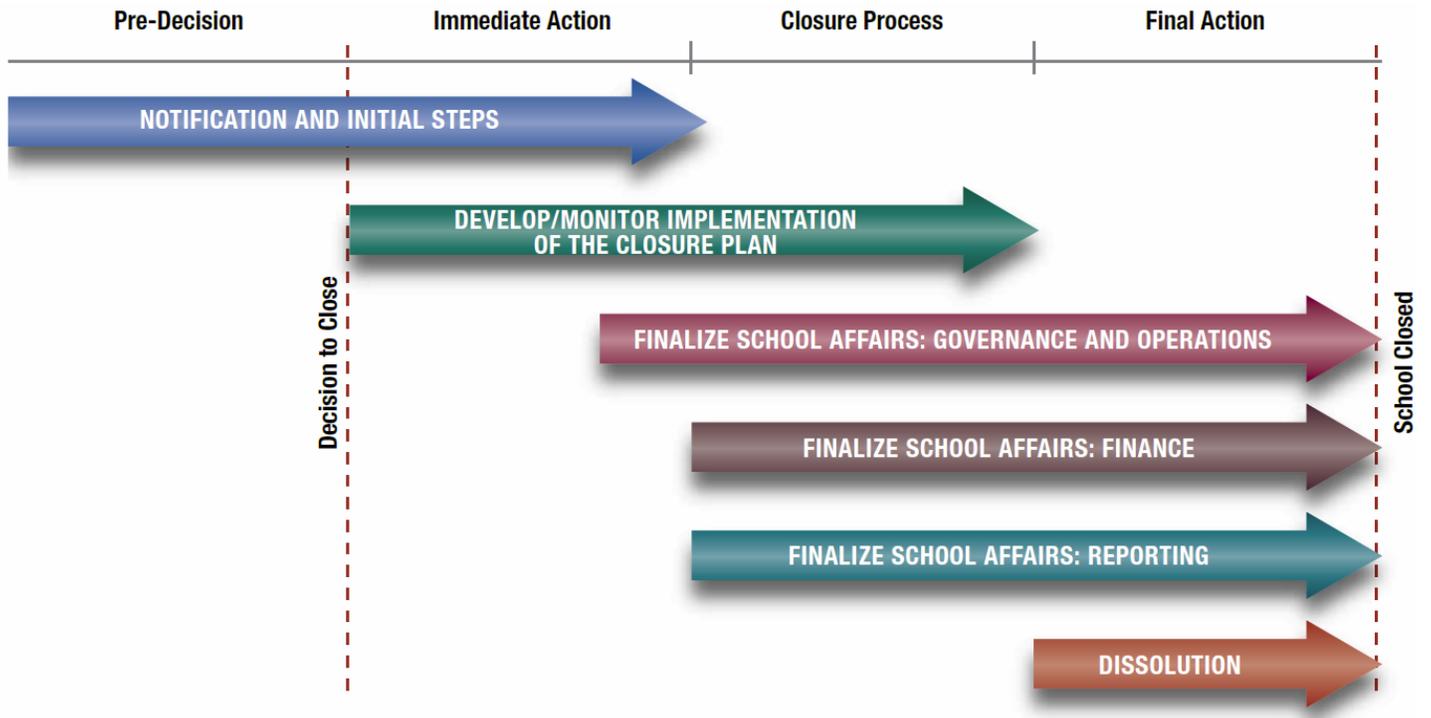
Endnotes

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</p> <p>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</p> <p>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)</p> <p>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)</p> <p>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 (i.e. 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"> Review the school's budget and overall financial condition. Make revisions, taking closure expenses into account closure while prioritizing continuity of instruction. Submit budget to PCSC and SDE. 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. Note 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"> Creditors include lenders, mortgage holders, bond holders, equipment suppliers, service providers and secured and unsecured creditors. 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"> Notify all creditors of the school's closure and request final invoices. Sell appropriate assets. 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"> Fiscal year-end financial statements. Cash analysis. Bank statements for the year, investments, payables, unused checks, petty cash, bank accounts, and payroll reports including taxes. 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"> All assets and the value and location thereof. Each remaining creditor and amounts owed. Statement that all debts have been collected or that good faith efforts have been made to collect same. 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. Reimbursement of funds previously disbursed to the school may be required.	School, SDE			

Finalize School Affairs: Reporting

DESCRIPTION OF REQUIRED ACTIONS	ENTITIES INVOLVED	INDIVIDUALS RESPONSIBLE	DEADLINE	STATUS
Prepare and Submit End-of-Year Reports <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			
Prepare Final Report Cards and Student Records Notice Provide parents / guardians with copies of final report cards and notice of where student records will be sent along with contact information.	School			
Prepare and Submit Final ISEE Report Within 10 days of final closure, submit a final ISEE report to the SDE.	School, SDE			
Prepare and Submit Final Budget and Financial Reporting Within 120 days of final closure, submit a final budget and financial reporting, including final financial audit, to the SDE.	School, SDE			
Prepare and Submit All Other Required State and Federal Reports <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			
Prepare and Submit Final Closure Report to the PCSC Submit the completed closure Protocol document and a narrative and/or attachments that outline the following: <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