



Annual Performance Report 2021

TREASURE VALLEY CLASSICAL ACADEMY

Mission Statement: The mission of Treasure Valley Classical Academy is to train the minds and improve the hearts of students through a classical, content-rich curriculum that emphasizes virtuous living, traditional learning, and civic responsibility.

Chair/President	Marvin Lasnick
Treasurer	Annie Frei
Secretary	Julie Taylor
Administrator	Steve Lambert
Business Manager	Marc Carignan
School Location	500 SW 3 rd St., Fruitland, ID 83619
School Phone	208-779-4088

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Introduction

Charter schools in Idaho operate on 5-year terms as defined in a Performance Certificate executed between the school's board and its authorizer. In addition, Idaho law requires that every certificate includes a framework describing the expectations the school must meet in order to earn a next operational term. It also requires that charter school authorizer's complete performance reports for the schools they oversee each year. The annual performance report serves the following purposes:

1. To provide transparent information about charter school quality to the public;
2. To ensure charter school boards have access to clear expectations and;
3. To inform mid-term authorizing decisions.

This report reflects how the school's outcomes during the most recently completed school year measure up against the expectations established in the framework. At the end of each 5-year term, the authorizer reviews the school's annual reports and financial data to inform its decision to renew, conditionally renew, or non-renew, the school for a subsequent term.

Each measure included in the IPCSC's framework has a meets standard benchmark. A school that meets standard on all measures at the end of its current operational term is guaranteed an unconditional renewal. A school that does not meet standard on at least one measure at the end of its current operational term may be conditionally renewed or non-renewed. Because the outcomes on this report inform high-stakes decisions, schools are encouraged to use this information to support their strategic planning efforts each year.

COVID-19 NOTE: Please note that due to the COVID-19 pandemic, the IPCSC has suspended ratings (exceeds, meets, etc.) on academic and financial measures for the FY21 report. All outcomes are included in this report; however, outcomes are not rated.

Treasure Valley Classical Academy Performance Certificate: [TVCA Performance Certificate](#)

Performance Framework: [IPCSC Performance Framework](#)

Current Term: 2018-2024

School Overview

Model:	Classical
Enrollment Capacity:	702
Grades Served:	K-12
Enrollment Projected FY22:	486

Key Design Elements:

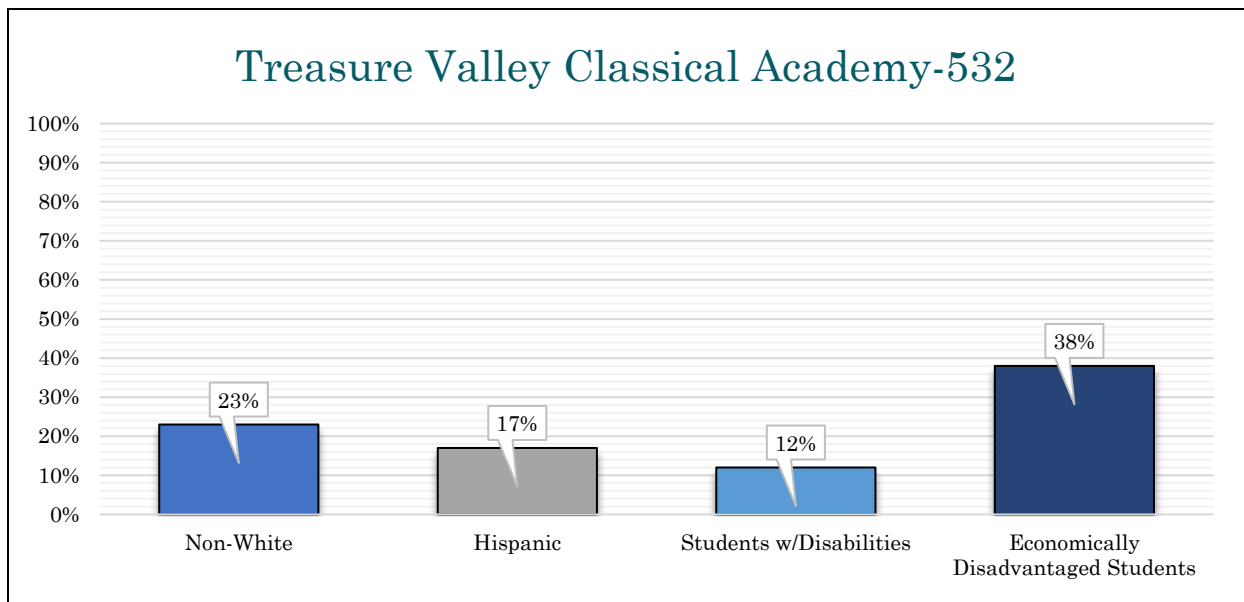
Academics:

- A K-12 curriculum that is content-rich, balanced, and rigorous across the four core disciplines of mathematics, science, literature, and history.
- The centrality of the Western Tradition in the study of history, literature, philosophy, and the fine arts.
- A rich examination of American moral, philosophical, literary, political, and historical traditions. Explicit phonics instruction in conjunction with strong elementary grammar teaching aimed at English language excellence.
- The study of Spanish in grades K-6, of Latin and Greek roots in grades 4-6, and of Latin in grades 7-9 (plus).

Culture and Ethos:

- The acknowledgement of objective standards of truth, logic, weightiness, and beauty.
- A school culture that fosters virtue, decorum, respect, discipline, and studiousness among faculty and students.
- A school ethos in which well-educated and articulate subject matter experts (teachers) convey real knowledge to students using traditional, teacher-centered methods.
- A school that uses technology effectively but without diminishing the faculty leadership crucial to academic achievement.
- A school with a plan to serve students in grades K-12, opening at grades K-6 and organically building a grade level each year.

2021 TREASURE VALLEY CLASSICAL ACADEMY DEMOGRAPHIC SUMMARY:



2020-2021 Annual Snapshot

Schools are encouraged to use this information for strategic planning and to ensure that any identified weaknesses are addressed in advance of renewal consideration.

RATING LEGEND	DOES NOT MEET STANDARD	APPROACHES STANDARD	MEETS STANDARD	EXCEEDS STANDARD	NOT RATED DUE TO PANDEMIC
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ACADEMIC OUTCOMES:	
Math Proficiency	48%
Math Growth	<i>Data Not Available for 2020-2021</i>
ELA Proficiency	51%
ELA Growth	<i>Data Not Available for 2020-2021</i>
Literacy Proficiency	FALL IRI: 53% SPRING IRI: 58%
College & Career Readiness 4Yr ACGR	

FINANCIAL OUTCOMES: NEAR TERM MEASURES	
Current Ratio	3.16
Unrestricted Days Cash	45
Default	None
Enrollment Variance	99.29%

OPERATIONAL OUTCOMES: BOARD STEWARDSHIP	
Governance Structure	MEETS STANDARD
Governance Oversight	MEETS STANDARD
Governance Compliance	MEETS STANDARD

OPERATIONAL OUTCOMES: MANAGEMENT	
Student Services	MEETS STANDARD
Data Security/Transparency	MEETS STANDARD
Facility & Services	MEETS STANDARD
Operational Compliance	EXCEEDS STANDARD

FINANCIAL OUTCOMES: SUSTAINABILITY MEASURES	
Total Margin 3 Yr. Aggregate Margin	TM: 7.44% 3YR: 9.69%
Cash Flow Multi-Year Cash Flow	CF: \$116,919 MY: \$552,632
Debt Service Coverage Ratio	1.70
Debt Asset Ratio	.28
Financial Compliance	Not Rated for 2020-2021

Note: Due to the impact of the pandemic, Academic outcomes were not available for the 2019-2020 school year. Academic outcomes are available but will not be rated for the 2020-2021 school year.

Academic Outcomes

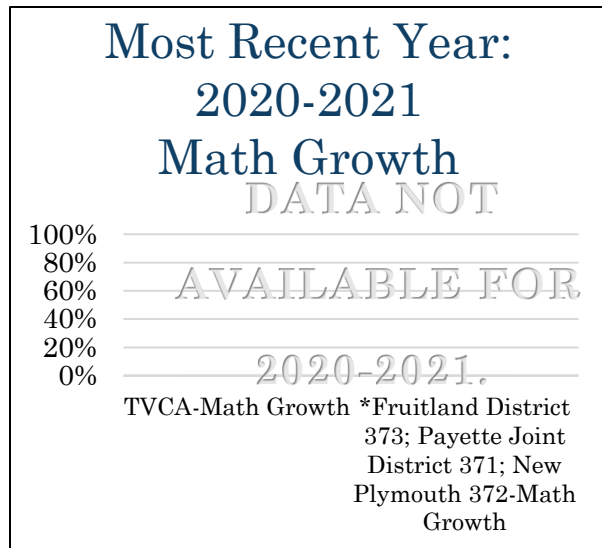
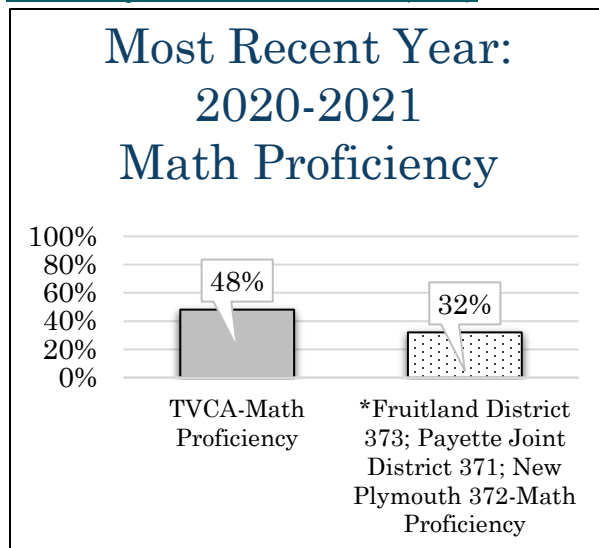
MATH PROFICIENCY & MATH GROWTH

Why This Matters:

The IPCSC must determine whether the academic performance at the school represents a favorable return on the investment of public dollars. For context, the IPCSC considers the school's performance in relation to other educational choices available to families. A school that performs as well or better than the average of its comparison group on the statewide mathematics assessment (ISAT) meets the IPCSC standard on both the math proficiency and math growth measures.

If this standard is not yet met, the school should focus its strategic planning on improving mathematics achievement outcomes to ensure the school will earn a next operational term. If the standard is met, strategic planning may focus on whatever data points will best establish and sustain an exemplary school of the specific model for which the school is chartered.

Comparison Group: Fruitland District (373); Payette Joint District (371); New Plymouth District (372)



RATING LEGEND	DOES NOT MEET STANDARD	APPROACHES STANDARD	MEETS STANDARD	EXCEEDS STANDARD	NOT RATED DUE TO PANDEMIC
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*Please see the [Performance Framework Rubrics](#) for details regarding how each measure is rated.

MEASURE	PROFICIENCY RATING	APPLICABLE RUBRIC DESCRIPTION
MATH PROFICIENCY	Rating Not Applicable for 2020-2021	Not Applicable for 2020-2021 School Year

MEASURE	GROWTH RATING	APPLICABLE RUBRIC DESCRIPTION
MATH GROWTH	Rating Not Applicable for 2020-2021	Not Applicable for 2020-2021 School Year

Academic Outcomes

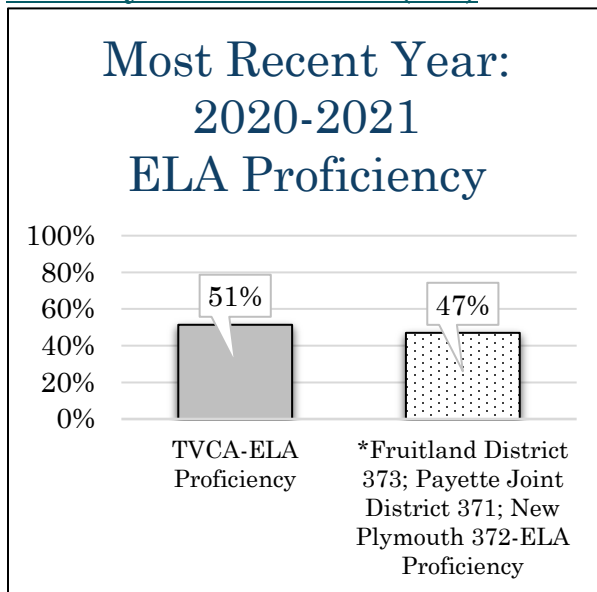
ELA PROFICIENCY & ELA GROWTH

Why This Matters:

The IPCSC must determine whether the academic performance at the school represents a favorable return on the investment of public dollars. For context, the IPCSC considers the school’s performance in relation to other educational choices available to families. A school that performs as well or better than the average of its comparison group on the statewide ELA assessment (ISAT) meets the IPCSC standard on both the ELA proficiency and ELA growth measures.

If this standard is not yet met, the school should focus its strategic planning on improving these outcomes to ensure the school will earn a next operational term. If the standard is met, strategic planning may focus on whatever data points will best establish and sustain an exemplary school of the specific model for which the school is chartered.

Comparison Group: Fruitland District (373); Payette Joint District (371); New Plymouth District (372)



RATING LEGEND	DOES NOT MEET STANDARD	APPROACHES STANDARD	MEETS STANDARD	EXCEEDS STANDARD	NOT RATED DUE TO PANDEMIC
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*Please see the [Performance Framework Rubrics](#) for details regarding how each measure is rated.

MEASURE	PROFICIENCY RATING	APPLICABLE RUBRIC DESCRIPTION
ELA PROFICIENCY	Rating Not Applicable for 2020-2021	Not Applicable for 2020-2021 School Year

MEASURE	GROWTH RATING	APPLICABLE RUBRIC DESCRIPTION
ELA GROWTH	Rating Not Applicable for 2020-2021	Not Applicable for 2020-2021 School Year

Academic Outcomes

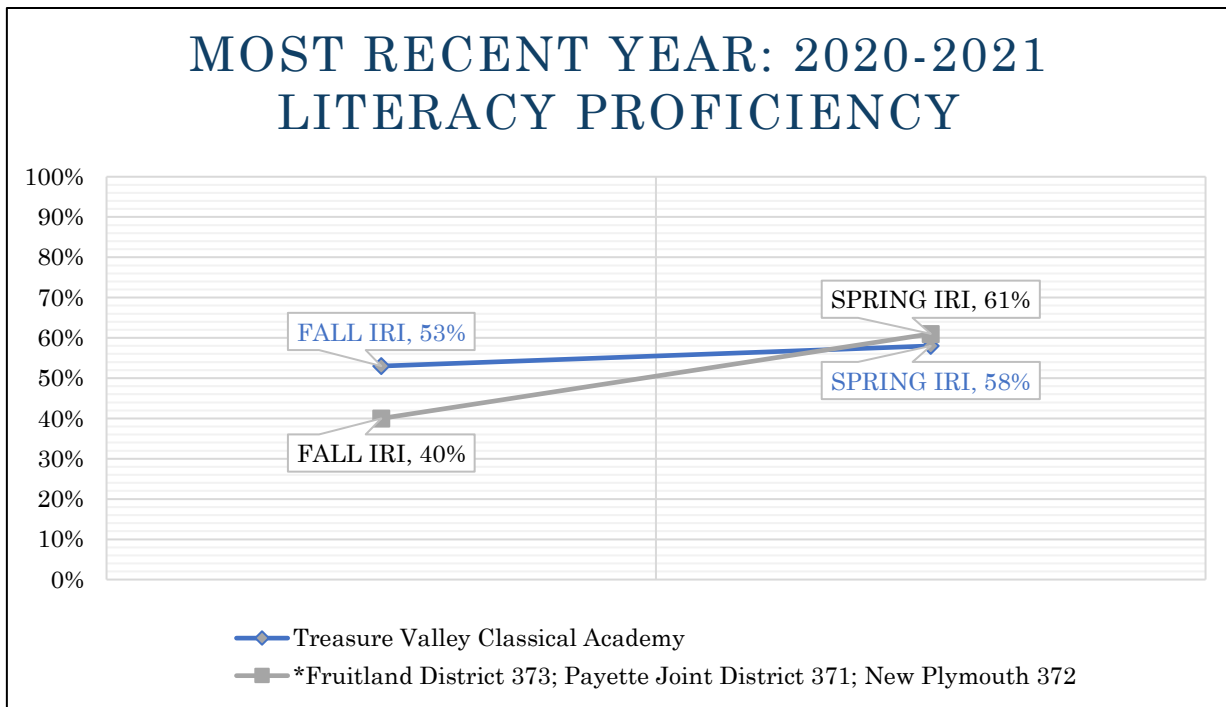
LITERACY PROFICIENCY

Why This Matters:

The IPCSC must determine whether the academic performance at the school represents a favorable return on the investment of public dollars. For context, the IPCSC considers the school’s performance in relation to other educational choices available to families. A school that performs as well or better than the average of its comparison group on the spring statewide literacy assessment (IRI) meets the IPCSC standard. Alternatively, a school that did not perform as well or better than its comparison group on the spring assessment, but that did improve its outcome by at least 10% from fall to spring, also meets standard.

If this standard is not yet met, the school should focus its strategic planning on improving these outcomes to ensure the school will earn a next operational term. If the standard is met, strategic planning may focus on whatever data points will best establish and sustain an exemplary school of the specific model for which the school is chartered.

Comparison Group: Fruitland District (373); Payette Joint District (371); New Plymouth District (372)



RATING LEGEND	DOES NOT MEET STANDARD	APPROACHES STANDARD	MEETS STANDARD	EXCEEDS STANDARD	NOT RATED DUE TO PANDEMIC
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*Please see the [Performance Framework Rubrics](#) for details regarding how each measure is rated.

MEASURE	PROFICIENCY RATING	APPLICABLE RUBRIC DESCRIPTION
LITERACY PROFICIENCY	Rating Not Applicable for 2020-2021	Not Applicable for 2020-2021 School Year

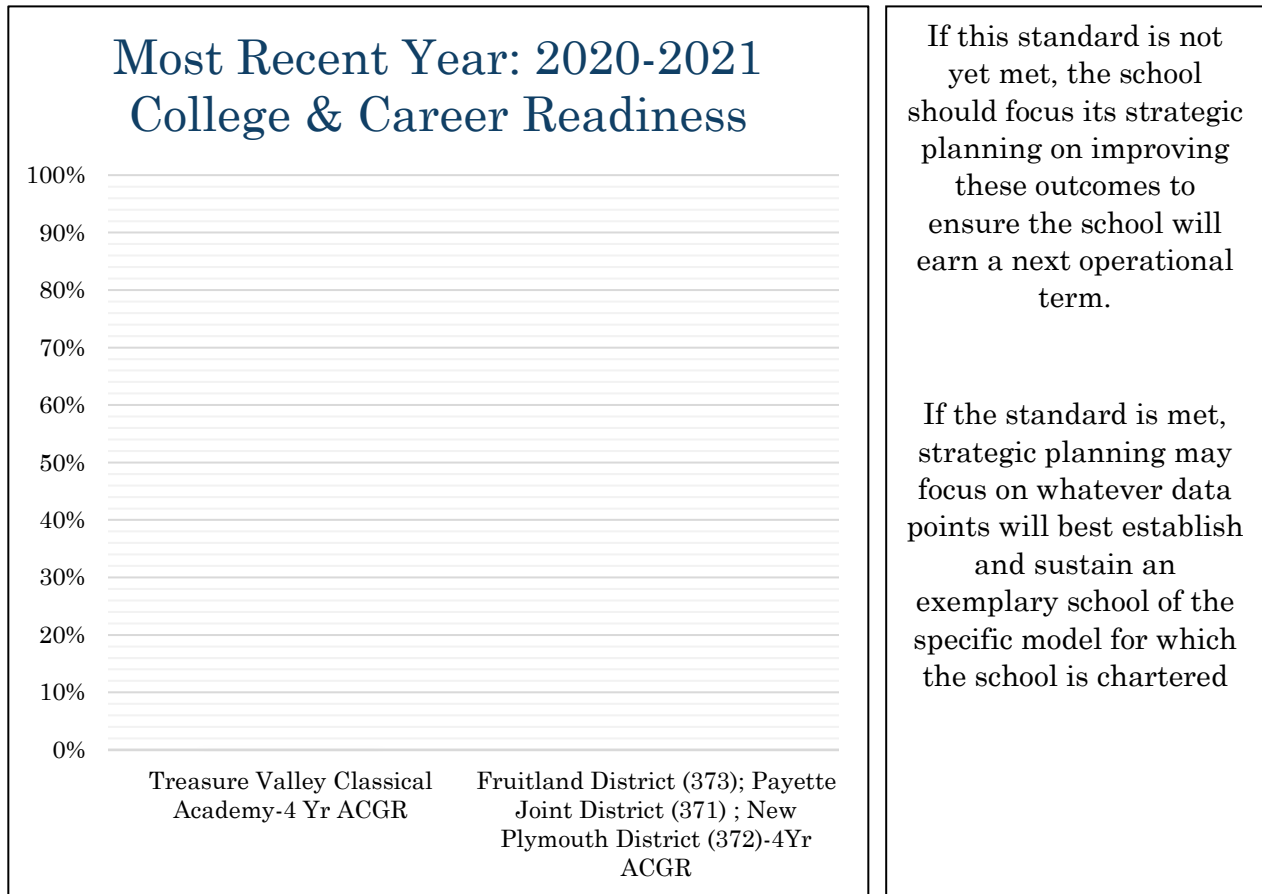
Academic Outcomes

COLLEGE & CAREER READINESS

Why This Matters:

The IPCSC must determine whether the academic performance at the school represents a favorable return on the investment of public dollars. For context, the IPCSC considers the school’s performance in relation to other educational choices available to families. A school with a 4-year graduation rate equal to or greater than the average of its comparison group meets the IPCSC standard.

Comparison Group: Fruitland District (373); Payette Joint District (371) ; New Plymouth District (372)



RATING LEGEND	DOES NOT MEET STANDARD	APPROACHES STANDARD	MEETS STANDARD	EXCEEDS STANDARD	NOT RATED DUE TO PANDEMIC
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*Please see the [Performance Framework Rubrics](#) for details regarding how each measure is rated.

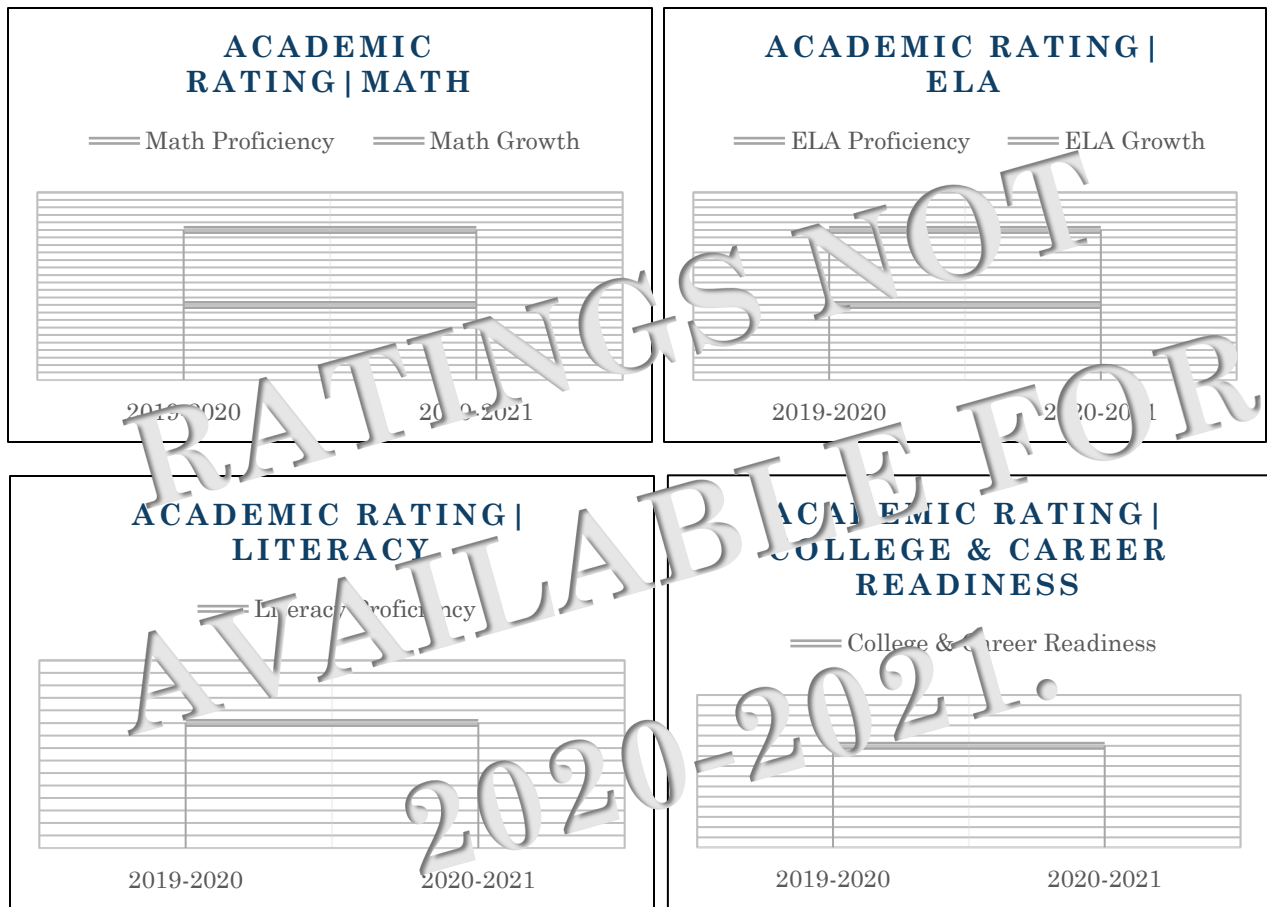
MEASURE	COLLEGE & CAREER RATING	APPLICABLE RUBRIC DESCRIPTION
College & Career Readiness	Ratings Not Applicable for 2020-2021	Not Applicable for 2020-2021 School Year.

Longitudinal Academic Ratings | 2018-2024

Longitudinal data provides a snapshot of a school's ratings over a the school's current performance certificate (5 years). This data helps to identify performance trends and changes over time. Schools are encouraged to consider how this data might be used to drive strategic planning as the school approach its next renewal decision.

Academic Ratings | Revised Framework

Due to COVID-19 pandemic, no academic data was available for the 2019-2020 school year. Additionally, as ratings are used to inform charter renewal decisions, the IPCSC chose to suspend ratings for the 2020-21 school year due to the anticipated impact of the pandemic.



RATING LEGEND	DOES NOT MEET STANDARD	APPROACHES STANDARD	MEETS STANDARD	EXCEEDS STANDARD	NOT RATED DUE TO PANDEMIC
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Operational Outcomes

BOARD STEWARDSHIP

Why This Matters:

At the highest level, the success of a charter school is driven by the ability of its governing board to govern effectively. The measures in this section help identify the strengths and challenges faced by the school's board. As success on these measures was not unduly influenced by the pandemic, ratings are applied for the 2020-2021 school year. *Please see the [Performance Framework Rubrics](#) for details regarding how each measure is rated.

STANDARD RATING: MEETS STANDARD	
Governance Structure Measure	Data/Evidence Source
The board bylaws are compliant with ID law.	Bylaws 06/14/2021 If the school has amended its bylaws since this date, please provide an updated copy to the IPCSC.
The school's articles of incorporation are current.	Articles of Incorporation initially filed on 10/17/2016. Most recently updated on 09/09/2020
The board does operate in compliance with its bylaws.	*No instances of non-compliance documented.
Investigations were not conducted into ethical behavior or conflict of interest regarding any board director this year.	*No instances of non-compliance documented.
The board did not experience Open Meeting Law violations that needed to be cured this year.	*No instances of non-compliance documented.
Comments/ Context: *This school will be eligible for an Exceeds Standards rating after being in operation for three years.	

STANDARD RATING: MEETS STANDARD	
Governance Oversight Measure	Data/Evidence Source
The IPCSC did not evaluate the boards review of academic data in a timely and thorough manner due to pandemic for 2020-2021.	*No instances of non-compliance documented.
The board did review financial reports in a timely and thorough manner.	*No instances of non-compliance documented.
The board did maintain compliant policies.	*No instances of non-compliance documented.
The board did engage in strategic planning.	*No instances of non-compliance documented.
The board did conduct a compliant evaluation of their school leader or management organization.	*No instances of non-compliance documented.
Comments/ Context: *This school will be eligible for an Exceeds Standards rating after being in operation for three years.	

STANDARD RATING: MEETS STANDARD	
Governance Compliance Measure	Data/Evidence Source
The IPCSC did not issue courtesy letters to the school noting compliance concerns this year.	*No instances of non-compliance documented.
Another investigative body was not notified of concerns at this school this year.	*No instances of non-compliance documented.
Comments/ Context: *This school will be eligible for an Exceeds Standards rating after being in operation for three years.	

Operational Outcomes

MANAGEMENT

Why This Matters:

The systems and structures that support school operations are an important part of the school's overall success. The measures in this section help identify the strengths and challenges that impact the school's day-to-day operations. As success on these measures was not unduly influenced by the pandemic, ratings are applied for the 2020-2021 school year.

STANDARD RATING: MEETS STANDARD	
Student Services	Data/Evidence Source
The school's English Language Learners program is in good standing.	*No instances of non-compliance documented.
The school's Special Education program is in good standing.	*No instances of non-compliance documented.
The school's college and career readiness program is in good standing.	Reviewed on 05/07/2020 Continuous Improvement Plan 2020-2021
Comments/ Context: *This school will be eligible for an Exceeds Standards rating after being in operation for three years.	

STANDARD RATING: MEETS STANDARD	
Data Security and Information Transparency	Data/Evidence Source
The school's website is compliant and updated appropriately.	*No instances of non-compliance documented.
The school did not experience issues involving data security this year.	*No instances of non-compliance documented.
The school did not experience compliance issues with public records requests.	*No instances of non-compliance documented.
Comments/ Context: *This school will be eligible for an Exceeds Standards rating after being in operation for three years.	

STANDARD RATING: MEETS STANDARD	
Facility and Services	Data/Evidence Source
The school's occupancy certificate is current.	*No instances of non-compliance documented.
Safety inspections and evacuation drills are compliant.	Building Inspection: 10/15/2020 Fire Marshal: 09/20/2019 Health Inspection: 12/03/2020 No instances of non-compliance documented.
<i>The IPCSC did not evaluate school transportation for students due to measure being waived for 2020-2021.</i>	*No instances of non-compliance documented.
<i>The IPCSC did not evaluate school nutrition for students due to measure being waived for 2020-2021</i>	*No instances of non-compliance documented.
Comments/ Context: *This school will be eligible for an Exceeds Standards rating after being in operation for three years.	

STANDARD RATING: MEETS STANDARD	
Operational Compliance	Data/Evidence Source
Required reports were submitted accurately and on time.	*No instances of non-compliance documented.
The enrollment process is compliant.	*No instances of non-compliance documented.
The teachers are properly credentialed.	*No instances of non-compliance documented.
Corrective action plans were not issued by the SDE this year.	*No instances of non-compliance documented.
Comments/ Context: *This school will be eligible for an Exceeds Standards rating after being in operation for three years.	

Longitudinal Operational Ratings | 2018-2024

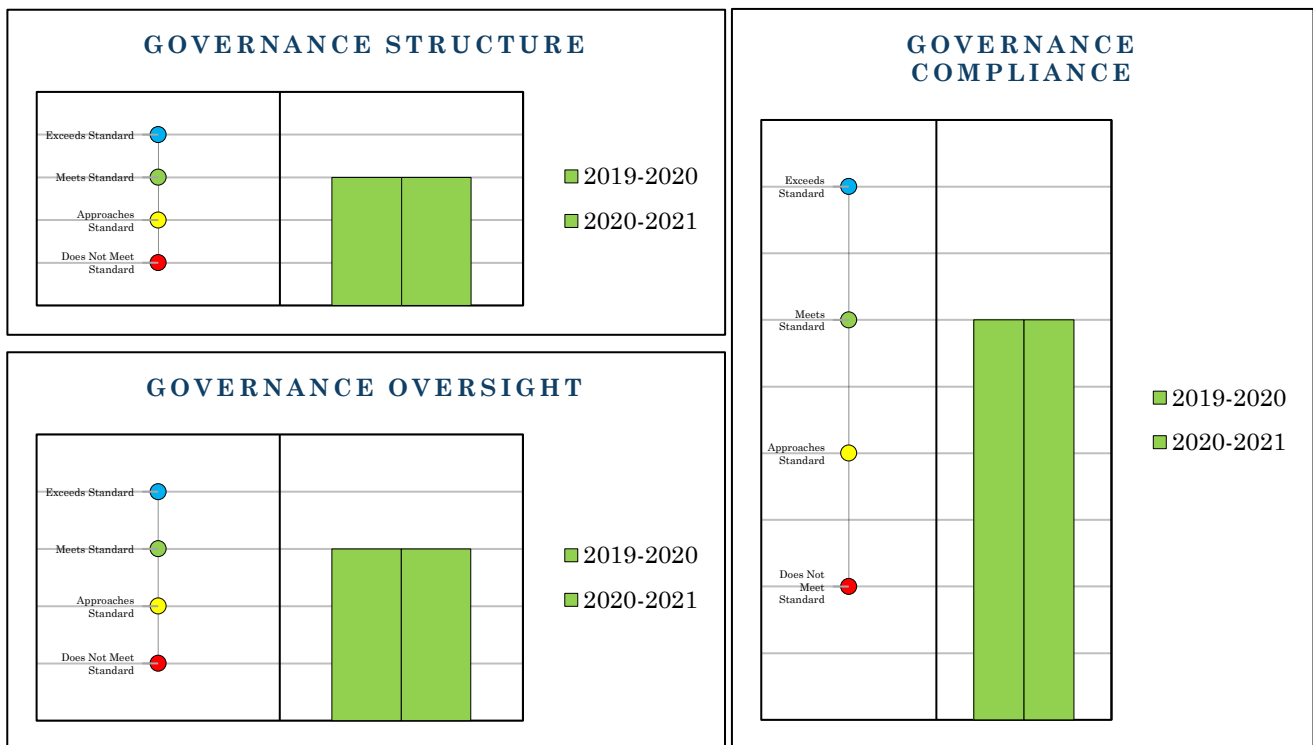
Board Stewardship

Longitudinal data provides a snapshot of a school's ratings over the school's current performance certificate (5 years). This data helps to identify performance trends and changes over time. Schools are encouraged to consider how this data might be used to drive your strategic planning as your school approach its next renewal decision.

Ratings on the historical and revised framework are not comparable in the operational section. The two sets of data have been included. The school's operational ratings on the historical framework are provided for reference.

Note: In 2020, the IPCSC reorganized these measures for clarity. Operational outcomes are now divided into two sections (board stewardship and management) based on the primary party responsible for the school's success on each measure.

Operational Ratings: Board Stewardship | Revised Framework



Longitudinal Operational Ratings | 2018-2024

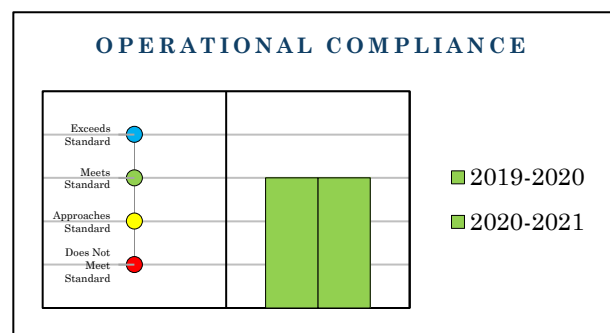
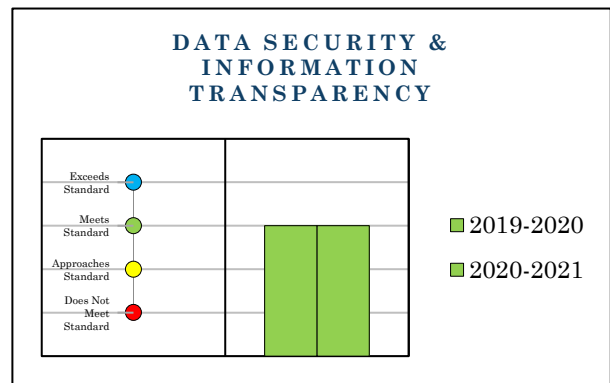
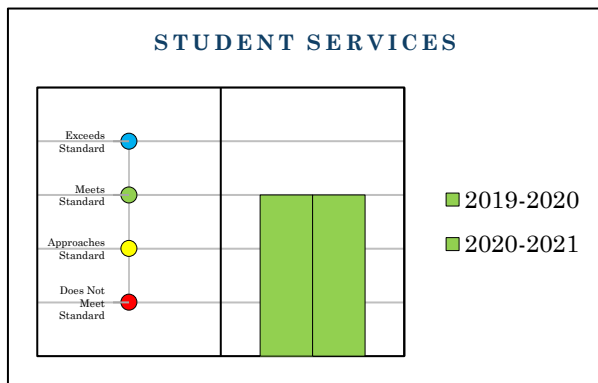
Management

Longitudinal data provides a snapshot of a school's ratings over the school's current performance certificate (5 years). This data helps to identify performance trends and changes over time. Schools are encouraged to consider how this data might be used to drive your strategic planning as your school approach its next renewal decision.

Ratings on the historical and revised framework are not comparable in the operational section. The two sets of data have been included. The school's operational ratings on the historical framework are provided for reference.

Note: In 2020, the IPCSC reorganized these measures for clarity. Operational outcomes are now divided into two sections (board stewardship and management) based on the primary party responsible for the school's success on each measure.

Operational Ratings: Management | Revised Framework



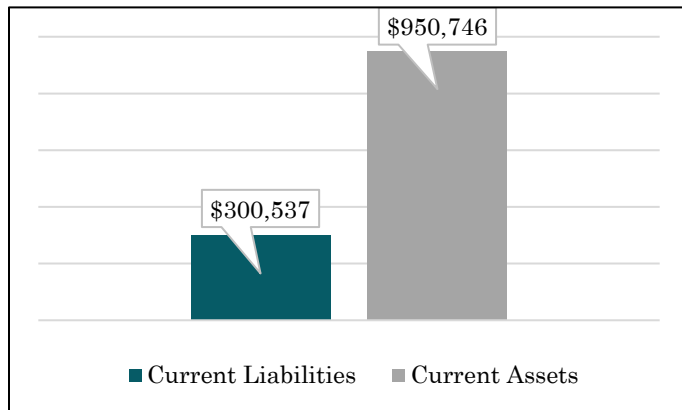
Financial Outcomes

NEAR TERM MEASURES

These measures evaluate whether a school is likely to meet its financial obligations in the next year. *Please see the [Performance Framework Rubrics](#) for details regarding how each measure is rated.

Current Ratio

The school has a current ratio of more than 1.5.	Current Ratio 3.16	Ratings Not Applicable for 2020-2021
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Why This Matters:

Current Ratio is a comparison of a school’s financial obligations due within one year (current liabilities) to the cash and investments held by the school (current assets).

A school with more assets than liabilities (a Current Ratio greater than 1.0) would be able to meet its financial obligations for the

next year without relying on future revenue.

A school with more liabilities than assets (a Current Ratio of less than 1.0) is dependent on revenue it has not yet received to meet existing financial obligations.

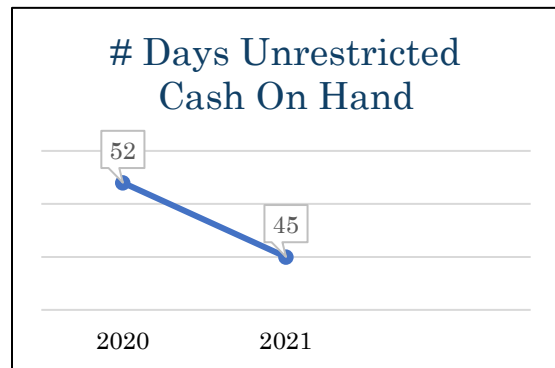
Unrestricted Days Cash

The school has between 30 and 60 days cash on hand, but the 1-year trend is negative.	45 Days	Ratings Not Applicable for 2020-2021
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Why this Matters:

This measure estimates a school’s average daily cost of operations and considers the number of days a school could operate using only its available cash and investments.

A school with at least 60 days cash on hand would be able to meet its immediate financial obligations with available cash, buying the time it might take to access other current assets. Occasionally, a planned purchase may decrease this number temporarily. In those cases, 30-60 days cash on hand with an upward trend is acceptable. A school with less than 15 days cash on hand is in financial distress and is at risk of automatic closure.



Default

The school is not in default of any financial obligations and did not experience any instances of default during the fiscal year.	Ratings Not Applicable for 2020-2021
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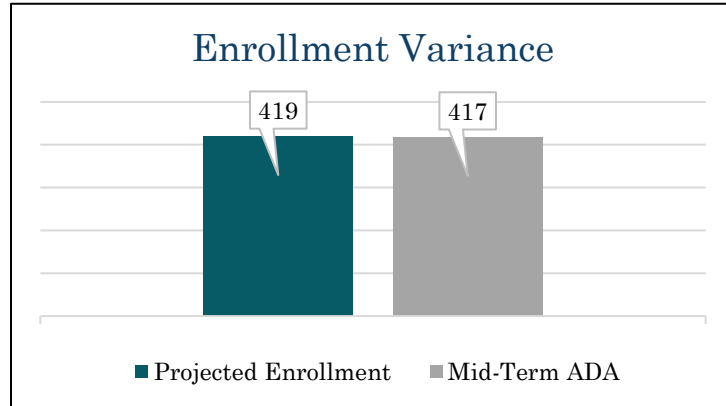
Why this Matters:

This measure identifies whether a school has defaulted on any of its financial obligations. Default can mean many things. Examples of default include: paying bills late, failing to make payroll, or inaccurately filing reports required for funding. Default can also include a failure to meet any additional requirements of long-term debt as established by the lender (such as meeting a specific enrollment target or maintaining a greater amount of cash on hand than the PCSC requires).

Any act of default can result in disruption of services, loans being called due, or funding that is inaccurate or withheld.

Enrollment Variance

The school achieved and sustained at least 95% of its projected enrollment during the most recent school year.	Enrollment Variance 99.52%	Ratings Not Applicable for 2020-2021
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Why this Matters:

The Enrollment Variance measure considers what percentage of a school's projected enrollment was achieved. As the majority of a public school's funding is generated by student enrollment, this measure reflects a school's ability to execute its budget to plan.

A school that achieves at least 95% of its projected enrollment will likely experience few bumps and may make minor adjustments. A school that achieves less than 95% of projected enrollment is likely to face budget challenges requiring more significant budget amendments and may be in financial distress.

Financial Outcomes

SUSTAINABILITY MEASURES

These measures help determine whether a school is likely to remain financially stable into the future.

Total Margin

The school's aggregated 3-year total margin is positive, and the most recent year's total margin is positive.	<p style="text-align: center;">CY Total Margin 7.44%</p> <p style="text-align: center;">3-Year Aggregated 9.69%</p>	Ratings Not Applicable for 2020-2021
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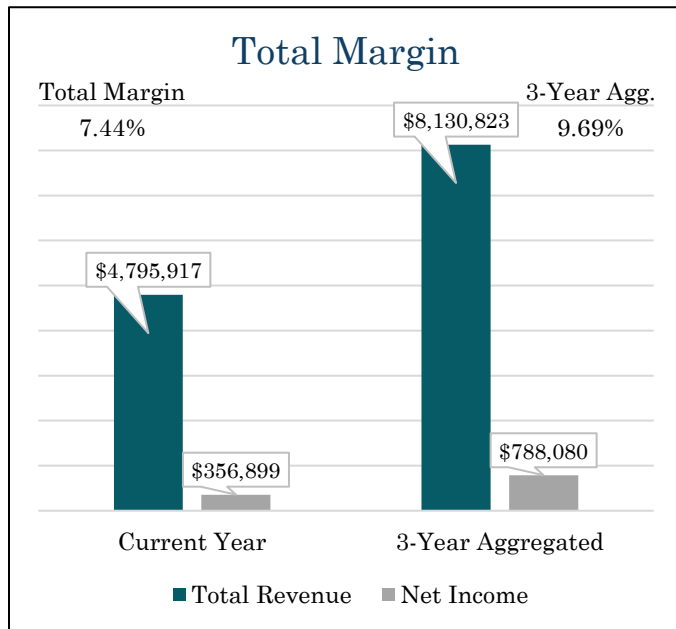
Why this Matters:

The Total Margin compares a school's total revenue to its net income. Specifically, this measure identifies what percentage of a school's total revenue in a given year was not expended during that year. A school with a positive total margin spent less than it brought in. That is, the school is living within its means and can plan for future purchases and investments.

An occasional negative total margin may indicate that a planned or necessary purchase has taken place. This is not necessarily a negative indicator.

However, if the Total Margin is chronically negative or severe decreases appear, the school may be in financial distress. Aggregating this margin over three years helps to identify these long-term trends.

Note: for the purposes of this calculation, pension liability is excluded from the school's net income.



Cash Flow

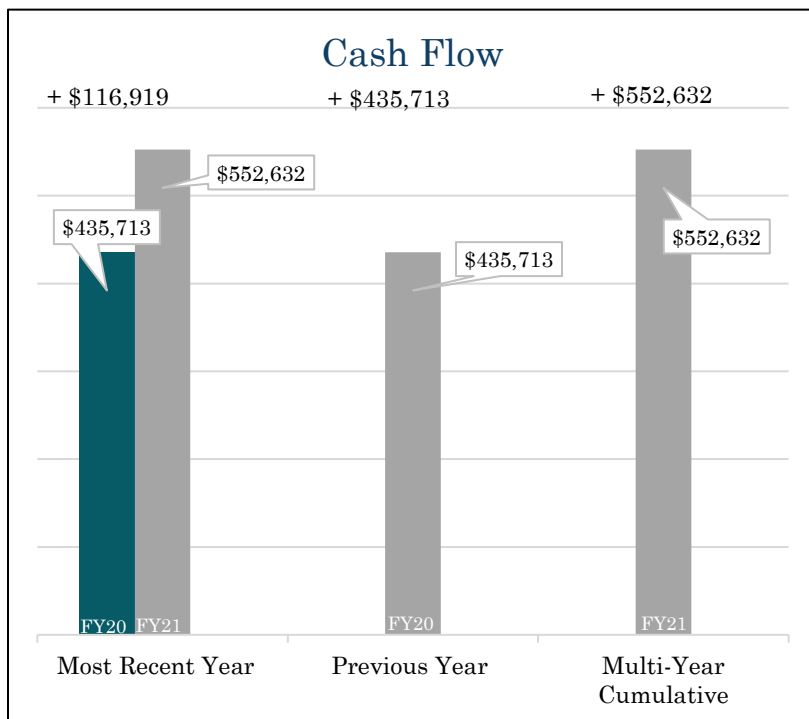
The school's multi-year cumulative cash flow is negative. (DNM)	Most Recent Year \$116,919 Previous Year \$435,713 Multi-Year \$ 552,632	Ratings Not Applicable for 2020-2021
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Why this Matters:

The Cash Flow measure considers the change in a school's cash balance over time. A school with a positive cash flow is increasing its reserves and is likely able to fund future projects and purchases.

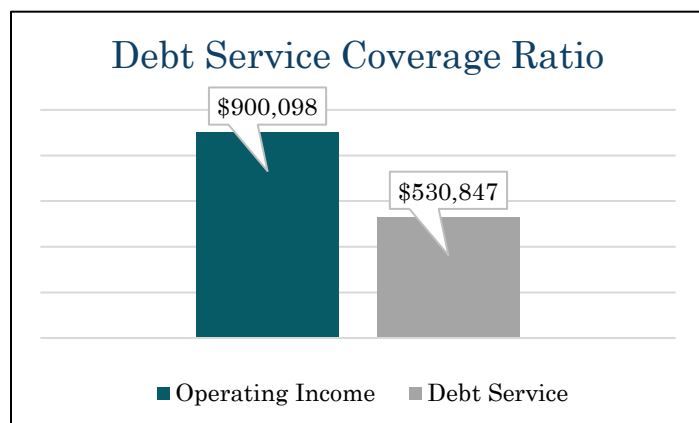
A school with a negative cash flow is using its existing reserves to fund general operations and is not likely to have the financial flexibility to fund future plans.

A multi-year cumulative cash flow helps to identify long-term trends.



Debt Service Coverage Ratio

The school's debt service coverage ratio is 1.5 or greater.	Debt Service Coverage Ratio 1.70	Ratings Not Applicable for 2020-2021
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Why this Matters:

This measure evaluates a school's ability to make payments on debt due in a given year using only that year's income. This helps determine whether a school has more debt than it can manage.

A school with more Operating Income than Debt Service (a Debt Service Coverage Ratio greater than 1) can meet the financial obligations of their debt. A

school with more Debt Service than Operating Income (a ratio of less than 1) is reliant on either reserves or revenues anticipated in future years to meet its debt obligations.

Debt to Asset Ratio

The school's Debt to Asset Ratio is less than 0.9.	Debt/Asset Ratio .28	Ratings Not Applicable for 2020-2021
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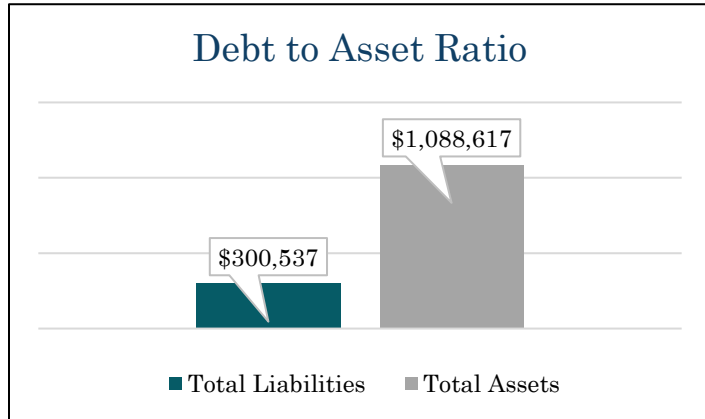
Why This Matters:

The Debt to Asset Ratio compares a school's total liabilities to its total assets. This helps determine whether a school would be able to meet both its short and long-term financial obligations.

A school whose total liabilities are 90% or less of its Total Assets is

likely to be able to repay all short-term debts and still manage to set its long-term affairs in order in a worst-case scenario. A school with more liabilities than assets would not be able to meet all its financial obligations in a worst-case scenario.

Note: for the purposes of this measure, pension liability is excluded from the school's total liabilities.



Financial Compliance

STANDARD RATING: NOT RATED FOR 2020-2021	
Financial Operations	Data and/or Evidence Source
The school's finances are managed in compliance with GAAP.	Financial Audit 10/27/2021
Expenditures and contracts are posted online appropriately.	School's Expenditure Page 7/30/2021
The school maintains compliant internal controls.	*No instances of non-compliance documented.
The school is not operating under a Notification of Fiscal Concern.	*No instances of non-compliance documented.
The school is not operating under a Notification of Possible or Imminent Closure.	*No instances of non-compliance documented.
Comments/Context	

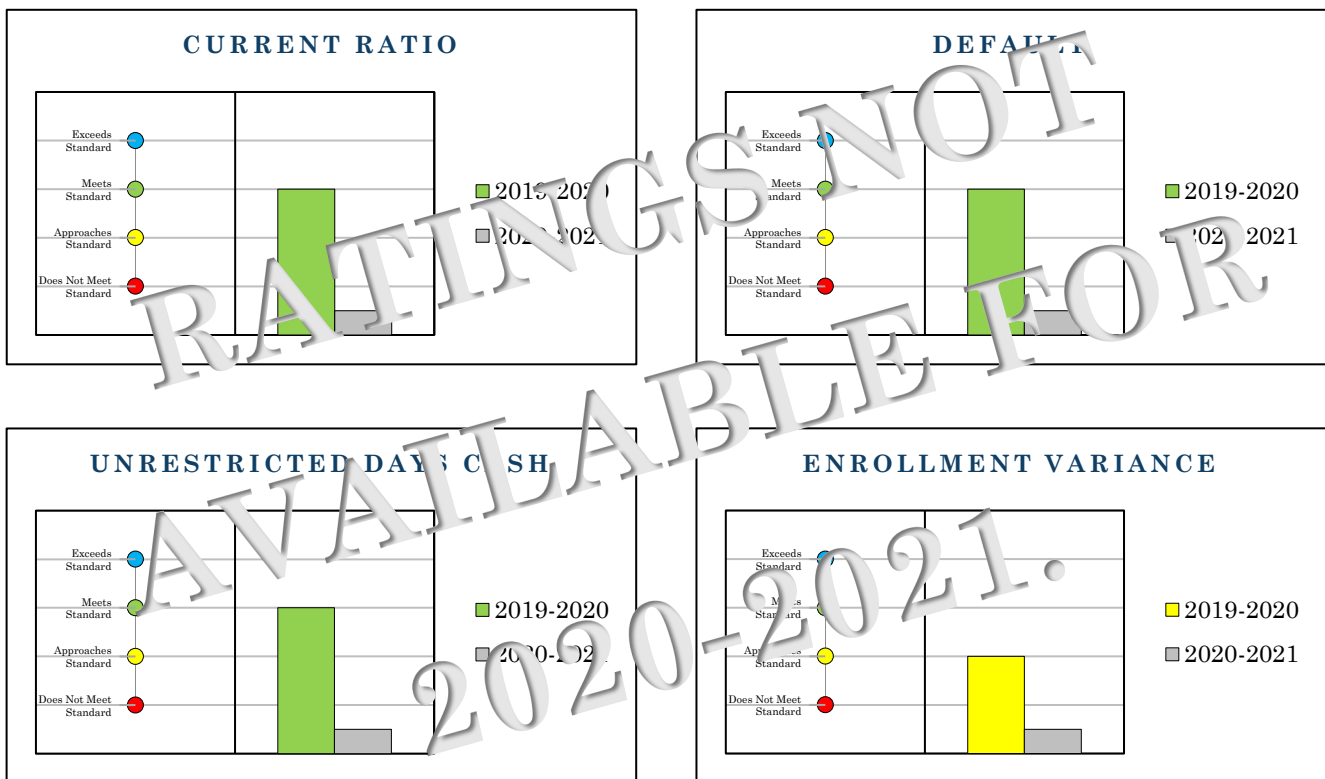
Longitudinal Financial Ratings | 2018-2024

Longitudinal data provides a snapshot of a school's ratings over the school's current performance certificate (5 years).. This data helps to identify performance trends and changes over time. Schools are encouraged to consider how this data might be used to drive your strategic planning as your school approach its next renewal decision.

Notes: The 2020 framework revision removed the "cash ratio" measure and moved the existing enrollment variance measure to the financial section.

Due to the impact of the pandemic, financial outcomes are not rated for 2020-21. Additionally, the enrollment variance measure was calculated based on projected enrollment and actual enrollment (not ADA).

Financial Near Term Health Ratings | Revised Framework



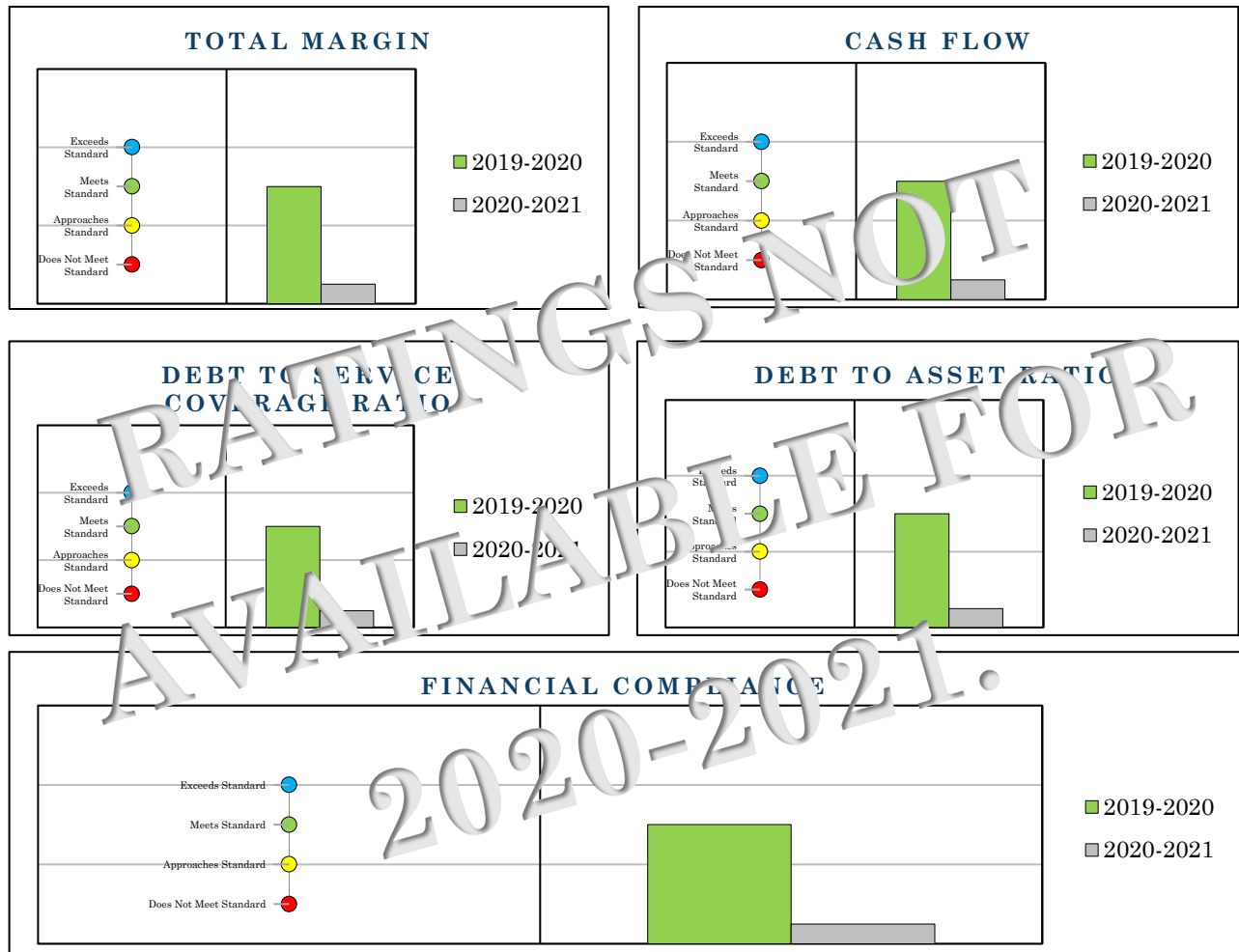
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Financial Sustainability Ratings | Revised Framework



*The 2020-2021 Annual Report has been finalized by the
Idaho Public Charter School Commission staff.*

If you have any questions or comments, please contact
the IPCSC.



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